



OFFICE OF

## *Kathy P. Smith*

Clerk of the Circuit Court Calvert County

175 Main Street

Prince Frederick, Maryland 20678

Phone: (410) 535-1660 or Toll-free 1 (888) 535-0113

Jacqueline R. Hawkins

Chief Deputy Clerk

### **Transient Vendors**

If you sell items other than produce or seafood at a roadside or a temporary location, and the items are subject to the Maryland sales and use tax, you must display a transient vendor license when making sales. This does not apply to exhibitors at fairs, trade shows, flea markets and individuals who sell by catalogues, samples or brochures for future delivery.

The transient vendor license is free and valid for 90 days, up to the expiration date printed on the license. To obtain a transient vendor license, you must have a Maryland sales and use tax license. You may apply for a sales and use tax license [online \(www.marylandtaxes.com\)](http://www.marylandtaxes.com) or you may apply by contacting [Taxpayer Service](#) (See Below).

A renewed transient vendor license will be mailed to you approximately two weeks before the expiration date of the license, as long as your sales and use tax account remains open, you are not delinquent in the payment of any state taxes and you have the appropriate local license from the jurisdiction in which you do business. If you do not receive a new license before the expiration date, contact Taxpayer Service at once. If the reissue of your transient vendor license has been delayed because of other tax problems, these problems must be resolved before a replacement license will be issued.

Maryland law not only requires that you display the enclosed license but also that you separately state and charge the sales and use tax on each taxable sale you make. If you fail to do either, any law enforcement officer in the state may issue an immediate stop sale order and/or institute misdemeanor charges. Upon conviction, a fine of up to \$2,500 may be imposed.

#### **E-mail**

You can e-mail your sales and use tax questions to us at [sut@comp.state.md.us](mailto:sut@comp.state.md.us) Please include your business name, address and your nine-digit federal employer identification number (FEIN) or eight-digit Maryland central registration number in your e-mail message. This will help us generate a quick response to your inquiry.

#### **Telephone Assistance**

Call 410-767-1300 from Central Maryland or toll-free 1-800-492-1751 from elsewhere in Maryland. Telephone assistance is available Monday through Friday, 8:00 a.m. - 5:00 p.m. EDT

#### **Mailing Address**

Revenue Administration Division

Taxpayer Service Section

301 West Preston Street, Room 206

Baltimore, MD 21201-2383