



**Peter Franchot**  
*Comptroller*

**Wayne P. Green, CPA**  
*Director*  
*Revenue Administration Division*

January 26, 2017

Tradepoint Atlantic  
1600 Sparrows Point Blvd  
Sparrows Point, MD 21219

Re: Sales Tax Exemption for Construction and Warehouse Materials

Dear Applicant:

During the 2016 Legislative Session, the Maryland General Assembly passed House Bill 1533 which amended §11-232 of the Tax General Article of the Maryland Annotated Code. This amendment permits an exemption from sales and use tax on certain construction materials for redevelopment activities in Baltimore County. These development activities are limited to target areas of real property that was previously owned by Bethlehem Steel Corporation, or any of its subsidiaries, and is participating in the Voluntary Cleanup Program under the Environment Article. The statute requires the buyer of construction materials to provide the vendor with evidence of eligibility for the exemption issued by the Comptroller.

The Comptroller will issue an exemption certificate to the entity based upon its eligibility for the exemption upon receipt and approval of a written request. The request should be on the requesting entity's letterhead and must be signed by an authorized officer. The request must also include the legal name of the entity, Federal Employer Identification Number, physical business address, and mailing address. In order to be eligible for the exemption certificate, the applying entity must own the property or the entity must obtain written confirmation from the owner that it is qualified to make purchases of construction materials and/or warehouse equipment subject to the exemption under §11-232 of the Tax General Article of the Maryland Annotated Code. This written confirmation must be attached to the entity's written request for an exemption certificate. The request should be mailed to:

PO Box 1829 – Legal Section  
Attn: Tradepoint Atlantic Sales Tax Exemption  
Annapolis, MD 21404-1829

Should you have any questions or concerns, please do not hesitate to contact our office at the telephone number listed below.

Regards,

Legal Section/eb