

Final Action on Regulations

Symbol Key

- Roman type indicates text already existing at the time of the proposed action.
- *Italic type* indicates new text added at the time of proposed action.
- Single underline, italic indicates new text added at the time of final action.
- Single underline, roman indicates existing text added at the time of final action.
- ~~[[Double brackets]]~~ indicate text deleted at the time of final action.

Title 03 COMPTROLLER OF THE TREASURY

Subtitle 06 SALES AND USE TAX

Authority: Tax-General Article, §§2-102, 2-103, 11-102, 11-104, 11-105, 11-206, 11-245, *11-403*, 11-502, and 11-504, Annotated Code of Maryland

Notice of Final Action

[25-295-F]

On February 10, 2026, the Comptroller of the Treasury adopted:

(1) Amendments to Regulations **.01**, **.03**, **.05**, **.07**, **.08**, **.11**, **.21**, **.25**, **.28**, and **.47** and new Regulations **.48**, **.49**, and **.50** under **COMAR 03.06.01 Sales and Use Tax**; and

(2) Amendments to Regulation **.02** under **COMAR 03.06.03 Administrative and Procedural Regulations—Sales and Use, and Admissions and Amusement Taxes**.

This action, which was proposed for adoption in 52:26 Md. R. 1312—1319 (December 26, 2025), has been adopted as proposed.

Effective Date: March 2, 2026.

BROOKE E. LIERMAN
Comptroller of the Treasury

Subtitle 12 DIGITAL ADVERTISING TAX

03.12.01 General Regulations

Authority: Tax-General Article, §§2-102, 2-103, and 7.5-102, Annotated Code of Maryland

Notice of Final Action

[25-290-F]

On February 10, 2026, the Comptroller of the Treasury adopted amendments to Regulation **.01** under **COMAR 03.12.01 General Regulations**. This action, which was proposed for adoption in 52:26 Md. R. 1319—1320 (December 26, 2025), has been adopted as proposed.

Effective Date: March 2, 2026.

BROOKE E. LIERMAN
Comptroller of the Treasury

Title 08 DEPARTMENT OF NATURAL RESOURCES

Subtitle 02 FISHERIES SERVICE

08.02.04 Oysters

Authority: Natural Resources Article, §§4-215 and 4-11A-04, Annotated Code of Maryland

Notice of Final Action

[25-263-F-I]

On February 10, 2026, the Secretary of Natural Resources adopted amendments to Regulation **.17** under **COMAR 08.02.04 Oysters**. This action, which was proposed for adoption in 52:26 Md. R. 1321—1322 (December 26, 2025), has been adopted as proposed.

Effective Date: March 2, 2026.

JOSH KURTZ
Secretary of Natural Resources

08.02.05 Fish

Authority: Natural Resources Article, §§4-215 and 4-2A-03, Annotated Code of Maryland

Notice of Final Action

[25-240-F]

On February 10, 2026, the Secretary of Natural Resources adopted amendments to Regulation **.24** under **COMAR 08.02.05 Spiny Dogfish**. This action, which was proposed for adoption in 52:26 Md. R. 1322—1323 (December 26, 2025), has been adopted as proposed.

Effective Date: March 2, 2026.

JOSH KURTZ
Secretary of Natural Resources