
COMCAST OF)
CALIFORNIA/MARYLAND/)
PENNSYLVANIA/VIRGINIA/WEST)
VIRGINIA, LLC, et al.)
)
Plaintiffs,)
)
v.)
)
COMPROLLER OF THE TREASURY)
OF MARYLAND,)
)
Defendant.)

**IN THE CIRCUIT COURT
FOR ANNE ARUNDEL
COUNTY**

Case No. C-02-cv-21-000509

**ORDER GRANTING PLAINTIFFS' MOTION FOR SUMMARY JUDGMENT,
DENYING DEFENDANT'S MOTION FOR SUMMARY JUDGMENT, AND
DENYING DEFENDANT'S MOTION TO STRIKE**

Upon the consideration of Plaintiffs' Motion for Summary Judgment, Defendant's Motion for Summary Judgment, Defendant's Motion to Strike Plaintiffs' Supplemental Memorandum in Support of Their Motion for Summary Judgment and Attached Declaration and Exhibits, and oral argument from the parties on October 17, 2022 on such motions, it is this 20th day of October, 2022, by the Circuit Court for Anne Arundel County,

ORDERED that Plaintiffs' Motion for Summary Judgment is hereby **GRANTED**, for the reasons stated by Plaintiff at oral argument and in the Plaintiff's Motion for Summary Judgment, as to the following Counts of the Plaintiffs' First Amended Complaint for Declaratory Judgment:

COUNT ONE: The Maryland Digital Advertising Gross Receipts Tax violates the Supremacy Clause of the United States Constitution and the Internet Tax Freedom Act because the Tax constitutes a discriminatory tax;

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COUNT SIX: The Tax violates the Commerce Clause of the United States Constitution because the Tax discriminates against interstate commerce; and

COUNT EIGHT: The Tax violates the First and Fourteenth Amendments to the United States Constitution because it singles out the Plaintiffs for selective taxation and is not content-neutral;

ORDERED that Defendant's Motion for Summary Judgment is hereby **DENIED**;

ORDERED that Defendant's Motion to Strike Plaintiffs' Supplemental Memorandum in Support of Their Motion for Summary Judgment and Attached Declaration and Exhibits is hereby **DENIED**; and

ORDERED that there is no just reason for delay and this court shall issue an entry of a final judgment as to Counts One, Six, and Eight of the Plaintiffs' First Amended Complaint for Declaratory Judgment.



Judge Alison L. Asti
Circuit Court for Anne Arundel County