

1/11/2000

SODEXHO MARRIOTT MANAGEMENT, INC.  
F/K/A MARRIOTT MANAGEMENT SERVICES  
CORP.

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and

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SODEXHO MARRIOTT MANAGEMENT, INC.  
F/K/A SAGA HEALTH CARE DIETARY  
MANAGEMENT

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vs.

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COMPTROLLER OF THE TREASURY  
COMPLIANCE DIVISION

\*  
\*

IN THE

MARYLAND TAX COURT

No. 98-SU-OO-0401

No. 98-SU-OO-0400

### **ORDER**

The above entitled cases having come on for hearing, testimony having been taken and the matter considered, it is this 11<sup>th</sup> day of January, 2000, by the Maryland Tax Court **ORDERED** that the assessments levied by the Comptroller be and the same are hereby reversed in the amount of \$126,402.59 for the taxable period September 1990 through March 1995, on the ground that the Petitioners acted as the agent for the tax-exempt organizations described on Exhibit "A" (not attached) in connection with the purchases made on behalf of those tax-exempt organizations;

It is further **ORDERED** that the assessments levied by the Comptroller be and the same are hereby affirmed in the amount of \$18,461.26, plus interest as provided by law, for the taxable period September 1990 through March 1995, on the ground that the Petitioner, formerly known as Marriott Management Services Corp. ("MMS"), withdrew its appeal as to whether or not it was acting as the agent for the tax-exempt organizations described on Exhibit "B" (not attached) in connection with the purchases made on behalf of those tax-exempt organizations; and

It is further **ORDERED** that the balance of the assessments levied by the Comptroller which were not contested by Petitioner MMS be and the same are hereby affirmed in the amount of \$191,781.00, plus interest as provided by law, for the taxable period September 1990 through March 1995.