

(4) If the vendor fails to obtain the resale certificate as required, the Comptroller's assessment under paragraph (3)(ii) of this subsection is final.

{(c) If the taxable price is less than ~~\$500~~ \$200 for a cash, check, or credit card sale or sale for use that is not a retail sale AND THE TANGIBLE PERSONAL PROPERTY OR TAXABLE SERVICE IS NOT DELIVERED BY THE VENDOR DIRECTLY TO THE BUYER'S RETAIL PLACE OF BUSINESS:

(1) the sales and use tax shall be paid when the sale is made or when the use becomes taxable; and

(2) the buyer who pays the sales and use tax may file a claim for a refund with the Comptroller.}

13-901.

(g) ~~A claim for refund of sales and use tax may be filed by a claimant who:~~

~~(1) pays the tax on a sale exempt under § 11-216 of this article;~~

~~(2) refunds the tax to a buyer in a cancelled or rescinded sale under § 11-403(c) of this article; OR~~

~~(3) pays the tax in a cancelled or rescinded sale for which the vendor refuses to refund the tax as required under § 11-403(c) of this article [; or~~

~~(4) pays the tax under § 11-408(c) of this article on a cash sale or sale for use that is not a retail sale].~~

SECTION 2. AND BE IT FURTHER ENACTED, That this Act is an emergency measure, is necessary for the immediate preservation of the public health and safety, has been passed by a ye and nay vote supported by three-fifths of all the members elected to each of the two Houses of the General Assembly, and shall take effect from the date it is enacted.

Approved April 1, 1993.

CHAPTER 7

(House Bill 1517)

AN ACT concerning

Motor Carrier Safety Provisions - Hours of Service - Exemptions

FOR the purpose of providing that the Governor may delegate a certain authority to the Secretary of the Department of Transportation or his designee; defining certain terms; requiring the Secretary of the Department of Transportation or his designee to waive certain motor carrier safety hours of service; requiring certain declarations to contain certain information; requiring the Secretary or the Secretary's designee to provide a certain notice to the Governor within a certain period; limiting the