

(k) "Engaged in business in this State" means the selling or delivering in this State, or any activity in this State in connection with the selling or delivering in this State, of tangible personal property for use, storage or consumption within this State. This term shall include, but shall not be limited to the following acts or methods of transacting business.

(1) The maintaining, occupying or using, permanently or temporarily, directly or indirectly, or through a subsidiary or agent, by whatever name called, of any office, place of distribution, sales or sample room or place, warehouse or storage place, or other place of business.

(2) The having of any representative, agent, salesman, canvasser, or solicitor operating in this State for the purpose of selling, delivering, or the taking of orders for any tangible personal property.

(l) "In this State" means within the exterior limits of the State of Maryland and includes all territory within such limits owned by the United States of America.

(m) "Retail establishment" means any premises either within or without this State in which the business of selling tangible personal property is conducted or in or from which any retail sale is made.

(n) "Tax" means the tax imposed by this sub-title.

(o) "Comptroller" means the State Comptroller.

(p) "Taxpayer" means any person required by this sub-title to make returns to the Comptroller or to pay or pay over to the Comptroller the tax imposed by this sub-title.

(q) "Tax year" means the calendar year, or the taxpayer's fiscal year if it be other than the calendar year when such fiscal year is regularly used by the taxpayer for the purpose of reporting the State income taxes as the tax period in lieu of the calendar year.

IMPOSITION OF TAX

309. An excise tax is hereby levied and imposed on the use, storage or consumption in this State of tangible personal property purchased from a vendor within or without this State on or after the first day of July, 1947, for use, storage or consumption within this State. The tax imposed by this section shall be paid by the purchaser and shall be computed as follows: