

Approved May 2, 1990.

CHAPTER 234

(Senate Bill 68)

AN ACT concerning

Sales and Use Tax – License Fee

FOR the purpose of repealing the requirement under the sales and use tax licensing provision that certain vendors pay a certain fee; and generally relating to the sales and use tax.

BY repealing and reenacting, with amendments,

Article – Tax – General

Section 11-703 and 11-707

Annotated Code of Maryland

(1988 Volume and 1989 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article – Tax – General

11-703.

An applicant for a license to engage in the business of an out-of-state vendor or to engage in the business of a retail vendor shall[:

(1)] submit an application to the Comptroller[; and

(2) pay to the Comptroller a fee of \$5:

(i) for a license to engage in the business of an out-of-state vendor;

or

(ii) for a license to engage in the business of a retail vendor]:

[1.] (1) for each place of business in the State where the applicant sells tangible personal property or a taxable service;

[2.] (2) if the applicant has no fixed place of business and sells from 1 or more vehicles, for each vehicle; or

[3.] (3) if the applicant has no fixed place of business and does not sell from a vehicle, for the place designated as the address to which notices are to be mailed.