AN ACT concerning

Retail Sales and Use Taxes - Corrections

FOR the purpose of conforming certain provisions in the Retail Sales and Use Tax Acts; deleting certain obsolete provisions; and correcting references and other errors in these Acts.

BY repealing

Article 81 - Revenue and Taxes
Section 372(d), (e), (r), and (s)
Annotated Code of Maryland
(1975 Replacement Volume and 1979 Supplement)

BY adding to

Article 81 - Revenue and Taxes
Section 372(d)
Annotated Code of Maryland
(1975 Replacement Volume and 1979 Supplement)

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 333, 369, 372(i), 374, and 375(c) and (d)
Annotated Code of Maryland
(1975 Replacement Volume and 1979 Supplement)

~~BY-renumbering~~

~~Article-81---Revenue-and-Taxes~~
~~Section-372(f)-through-(q),-respectively,~~
~~to-be-Section-372(e)-through-(p),-respectively~~
~~Annotated-Code-of-Maryland~~
~~(1975-Replacement-Volume-and-1979-Supplement)~~

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:

Article 81 - Revenue and Taxes

333.

It shall be presumed that all sales of tangible personal property and services mentioned in this subtitle are subject to tax until the contrary is established, and the burden of proving that a sale is not taxable hereunder shall be upon the vendor or the purchaser as the case may be. Unless the vendor shall have taken from the purchaser a certificate signed by and bearing the name and address of