

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes  
Section 329 and 381  
Annotated Code of Maryland  
(1980 Replacement Volume and 1986 Supplement)

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

Article 81 - Revenue and Taxes

329.

(A) The tax hereby imposed shall apply and be collected by the vendor from the purchaser at the time the sale is made regardless of the time when the purchase price is paid and delivered; unless the Comptroller shall provide by regulation in the case of credit or installment sales for the payment of the tax upon collection of the price or installments of the price or at some other time.

(B) IF A VENDOR IS REQUIRED TO PAY THE TAX FOR SALES MADE THROUGH VENDING MACHINES OR UNDER THE CONDITIONS OF A PREPAYMENT AUTHORIZATION ISSUED BY THE COMPTROLLER, THE VENDOR MAY NOT COLLECT THE TAX FROM A PURCHASER AS A SEPARATELY STATED ITEM.

381.

(A) The tax hereby imposed shall apply and be collected by the vendor required or permitted to collect the tax imposed by this subtitle from the purchaser at the time the sale is made regardless of the time when the purchase price is paid and delivered; unless the Comptroller shall provide by regulation in the case of credit or installment sales for the payment of the tax upon collection of the price or installments of the price or at some other time.

(B) IF A VENDOR IS REQUIRED TO PAY THE TAX FOR SALES MADE THROUGH VENDING MACHINES OR UNDER CONDITIONS OF A PREPAYMENT AUTHORIZATION ISSUED BY THE COMPTROLLER, THE VENDOR MAY NOT COLLECT THE TAX FROM A PURCHASER AS A SEPARATELY STATED ITEM.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1987.

Approved June 2, 1987.