

(b) Any income tax withheld is deemed to be held in trust for the State by the [person] EMPLOYER OR PAYOR who withholds the tax.

(c) [A person] AN EMPLOYER OR PAYOR who withholds income tax shall keep a separate ledger account for withholdings that indicates clearly:

(1) the amount of income tax withheld; and

(2) that the income tax withheld is the property of the State.

(d) If an employer or [S corporation] PAYOR negligently fails to withhold or to pay income tax in accordance with subsection (a) of this section, personal liability for that income tax extends:

(1) to the employer or [S corporation] PAYOR; and

(2) if the employer OR PAYOR is a corporation, to:

(i) any officer of the corporation who exercises direct control over its fiscal management; or

(ii) any agent of the corporation who is required to withhold and pay the income tax.

11-104.

(c) (1) In this subsection, "short-term passenger car rental" means a rental of a passenger car, as defined in § 11-144.1 of the Transportation Article, for a period of 180 days or less under the following terms:

(ii) [the buyer may not use] the car IS NOT TO BE USED to transport individuals or property for hire.

11-204.

(a) The sales and use tax does not apply to:

(2) a sale to a credit union organized under the laws of the State or of the United States; [or]

11-301.

The sales and use tax is computed on:

(3) if retail sales of tangible personal property are made through [coin-operated] vending machines, the gross receipts from the retail sales.