

In subsections (a) and (b) of this section, the word "employee" is substituted for the former word "individual", for clarity.

In subsection (a)(3) of this section, the former references to "salary" and "compensation for personal services" are deleted as included in the defined term "wages".

Former Art. 81, § 312(i)(2)(i) and (ii), which required the Comptroller to adopt regulations for use of machine-readable forms after consideration of cost, and the provisions of the third sentence of § 312(i)(1) that allowed the Comptroller to dictate the form of statements are deleted as unnecessary in light of the broad authority of the Comptroller under Title 2 of this article and the restriction in subsection (c) of this section.

Defined terms: "Comptroller" § 1-101  
 "Employer" § 10-905 "Income tax" § 1-101  
 "Wages" § 10-101 "Withhold" § 10-905

## TITLE 11. SALES AND USE TAX.

### SUBTITLE 1. DEFINITIONS; GENERAL PROVISIONS.

#### 11-101. DEFINITIONS.

##### (A) IN GENERAL.

IN THIS TITLE THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

REVISOR'S NOTE: This subsection is new language derived without substantive change from the introductory language of former Art. 81, §§ 324 and 372.

##### (B) BUYER.

"BUYER" MEANS A PERSON WHO:

- (1) ACQUIRES TANGIBLE PERSONAL PROPERTY IN A SALE; OR
- (2) OBTAINS A TAXABLE SERVICE IN A SALE.

REVISOR'S NOTE: This subsection is new language derived without substantive change from former Art. 81, §§ 324(c) and 372(c).

The word "buyer" is substituted, as the defined term, for the former word "purchaser", for brevity.