In paragraph (1) of this subsection, the former references to exercise of the right "by any person within this State" and property kept "in this State" or "purchased either within or without this State" are deleted as unnecessary in light of § 11-102 of this subtitle.

In paragraph (2)(i) of this subsection, the word "by" is substituted for the former word "to", to clarify that the purchase may be made on behalf of, e.g., a builder.

The introductory clause of paragraph (2)(ii) of this subsection, "except as provided in paragraph (3)(i) of this subsection", is added to clarify that the former requirement that the transfer "shall not give rise to a second tax" is revised as an exclusion from the defined term in the referenced paragraph (3)(i).

In paragraph (2)(ii) and the introductory language of paragraph (3)(i) of this subsection, the former references to "services" are deleted as inconsistent with the reference to use "as facilities ... and patterns".

In paragraph (3)(i) of this subsection, the word "consideration" is substituted for the former words "price" and "purchase price", for clarity.

Defined terms: "Buyer" § 11-101
"Person" §§ 1-101 and 11-101
"Production activity" § 11-101 "Property" § 1-101
"Sale" § 11-101 "Sale for use" § 11-101
"Sales and use tax" § 1-101
"Tangible personal property" § 11-101
"Taxable service" § 11-101

(L) VENDOR.

(1) "VENDOR" MEANS A PERSON WHO:

(I) ENGAGES IN THE BUSINESS OF AN OUT-OF-STATE VENDOR, AS DEFINED IN § 11-701 OF THIS TITLE;

(II) ENGAGES IN THE BUSINESS OF A RETAIL VENDOR, AS DEFINED IN § 11-701 OF THIS TITLE; OR

(III) HOLDS A SPECIAL LICENSE ISSUED UNDER § 11-707 OF THIS TITLE.

(2) "VENDOR" INCLUDES, FOR AN OUT-OF-STATE VENDOR, A SALESMAN, REPRESENTATIVE, PEDDLER, OR CANVASSER WHOM THE COMPTROLLER, FOR THE EFFICIENT ADMINISTRATION OF THIS TITLE, ELECTS TO TREAT AS AN AGENT JOINTLY RESPONSIBLE WITH THE DEALER, DISTRIBUTOR, EMPLOYER, OR SUPERVISOR: