

(I) UNDER WHOM THE AGENT OPERATES; OR

(II) FROM WHOM THE AGENT OBTAINS THE TANGIBLE PERSONAL PROPERTY OR TAXABLE SERVICE FOR SALE.

REVISOR'S NOTE: Paragraph (2) and the introductory language of paragraph (1) of this subsection is new language derived without substantive change from former Art. 81, §§ 324(b) and 372(b).

Paragraph (1)(i) through (iii) of this subsection is new language substituted for the former language "selling property or rendering services upon the sale of which a tax is imposed under § 325 of this subtitle" and "making sales in this State or elsewhere of tangible personal property or services subject to the tax imposed by this subtitle", for clarity.

Paragraph (2) of this subsection is revised as a part of the definition of the word "vendor", rather than as a power of the Comptroller, to avoid repetition of phrases such as "or any other person the Comptroller treats as a vendor jointly responsible with his principal, employer or supervisor, for the collection and payment of the tax imposed by this subtitle", for brevity and clarity.

Defined terms: "Comptroller" § 1-101
 "Person" §§ 1-101 and 11-101 "Sale" § 11-101
 "Tangible personal property" § 11-101
 "Taxable service" § 11-101

11-102. IMPOSITION OF TAX.

(A) SALES AND USE TAX IMPOSED.

EXCEPT AS OTHERWISE PROVIDED IN THIS TITLE, A TAX IS IMPOSED ON:

(1) A RETAIL SALE IN THE STATE; AND

(2) A USE, IN THE STATE, OF TANGIBLE PERSONAL PROPERTY OR A TAXABLE SERVICE.

(B) LIMITATION ON POLITICAL SUBDIVISIONS.

A COUNTY, MUNICIPAL CORPORATION, SPECIAL TAXING DISTRICT, OR OTHER POLITICAL SUBDIVISION OF THE STATE MAY NOT IMPOSE ANY RETAIL SALE OR USE TAX EXCEPT:

(1) THE ADMISSIONS AND AMUSEMENT TAX;

(2) A SALES TAX OR USE TAX THAT WAS IN EFFECT ON JANUARY 1, 1971; OR