

(3) A TAX ON THE SALE OR USE OF:

(I) ANY FUEL;

(II) ANY UTILITY;

(III) ANY SPACE RENTAL; OR

(IV) ANY CONTROLLED DANGEROUS SUBSTANCE, AS DEFINED IN ARTICLE 27, § 277 OF THE CODE, UNLESS THE SALE IS MADE BY A PERSON WHO REGISTERS UNDER AND COMPLIES WITH ARTICLE 27, § 281 OF THE CODE.

REVISOR'S NOTE: Subsection (a) of this section is new language that combines without substantive change the first sentence of former Art. 81, § 325(a), as that sentence related to the imposition of the sales tax, the first sentence of (b), as that sentence related to the imposition of a tax on a retail sale through a vending machine, and (c), as that subsection related to the imposition of a tax on the retail sale of a passenger car rental and the first sentence of § 373(a), as that sentence related to the imposition of the use tax, and (d), as that subsection related to the imposition of a tax on the use of a passenger car rental.

Subsection (b)(1) of this section is new language added to clarify that a county or municipal corporation may tax admissions and amusements by imposing an admissions and amusement tax.

Subsection (b)(2) and (3) of this section is new language derived without substantive change from the first clause of the third sentence and, as it related to sales taxes and use taxes, the first sentence of former Art. 81, § 411B.

Subsection (a) of this section is rephrased to reflect that, under this title, the former, separately imposed taxes on all "retail sales", a retail sale "through coin-operated vending machines", a retail sale of a "passenger car" rental, a "use" and a use of a "passenger car" are combined. Accordingly, throughout this article, the defined term "sales and use tax" is substituted for the former references to retail sales taxes or use taxes, to clarify that any retail sale or use in the State is subject to the sales and use tax. With few exceptions, provisions in the former retail sales tax and the former use tax included duplication of defined terms, exemptions, rates of tax, payment and collection provisions, licensing and direct pay permit requirements, penalties, procedures, administrative powers and duties of the Comptroller,