

and distribution requirements for tax revenue. Distinctions, such as tax rates, are preserved. See, e.g., § 11-104 of this subtitle. Accordingly, in subsection (a) of this section, the former language "[i]n lieu of the tax imposed by subsection (a) of this section" and "[n]otwithstanding the provisions of subsection (a) of this section" is deleted. Similarly, the second sentence of former Art. 81, § 325(b), which made all "provisions of this subtitle applicable to sales at retail not inconsistent herewith" applicable to coin-operated vending machine sales, is deleted.

The introductory clause of subsection (a) of this section, "[e]xcept as otherwise provided in this title", is added for clarity.

In the introductory language of subsection (a) of this section, the word "excise", which formerly modified the word "tax", is deleted as surplusage.

In subsection (a)(2) of this section, the former reference to a use "on or after the effective date of this section" is deleted as surplusage.

In the introductory language of subsection (b) of this section, the specific reference to a "special taxing district" is added to clarify the broad scope of the reference to a "political subdivision". Several provisions preempt imposition of taxes where the State imposes a tax under this article, but the former law referred generally to a "political subdivision" or specifically to a "county, municipal corporation, or other political subdivision". In this article, each preemption provision specifically enumerates "county, municipal corporation, special taxing district, or other political subdivision", to avoid the inference that failure to mention a particular type of subdivision allows that subdivision to impose a tax.

Defined terms: "Admissions and amusement tax" § 1-101
 "County" § 1-101 "Person" §§ 1-101 and 11-101
 "Retail sale" § 11-101 "Sale" § 11-101
 "Tangible personal property" § 11-101
 "Taxable service" § 11-101 "Use" § 11-101

11-103. PRESUMPTION OF TAXABILITY.

(A) IN GENERAL.

A REBUTTABLE PRESUMPTION EXISTS THAT ANY SALE IN THE STATE IS SUBJECT TO THE SALES AND USE TAX IMPOSED UNDER § 11-102(A)(1) OF THIS SUBTITLE.

(B) BURDEN OF PROOF.