

THE PERSON REQUIRED TO PAY THE SALES AND USE TAX HAS THE BURDEN OF PROVING THAT A SALE IN THE STATE IS NOT SUBJECT TO THE SALES AND USE TAX.

REVISOR'S NOTE: This section is new language derived without substantive change from the first sentence of former Art. 81, § 333.

In subsection (a) of this section, the words "sales and use tax imposed under § 11-102(a)(1) of this subtitle" are substituted for the former word "tax" to clarify that this provision only applies to a "retail sale". No similar presumption of taxability exists for a "use" in the State of tangible personal property or a taxable service.

Also in subsection (a) of this section, the defined term "retail sale" is substituted for the former words "sales of tangible personal property and services mentioned in this subtitle", for clarity.

Also in subsection (a) of this section, the word "rebuttable" is substituted for the former clause "until the contrary is established", for clarity.

In subsection (b) of this section, the words "person required to pay the sales and use tax" are substituted for the former reference to "the vendor or the purchaser as the case may be", for clarity.

Defined terms: "Person" §§ 1-101 and 11-101
"Sale" § 11-101 "Sales and use tax" § 1-101

11-104. TAX RATES.

(A) IN GENERAL.

EXCEPT AS OTHERWISE PROVIDED IN THIS SECTION, THE SALES AND USE TAX RATE IS:

(1) FOR A TAXABLE PRICE OF LESS THAN \$1:

(I) 1 CENT IF THE TAXABLE PRICE IS 20 CENTS;
AND

(II) 1 CENT FOR EACH ADDITIONAL 20 CENTS OR PART OF 20 CENTS; AND

(2) FOR A TAXABLE PRICE OF \$1 OR MORE:

(I) 5 CENTS FOR EACH EXACT DOLLAR; AND

(II) 1 CENT FOR EACH 20 CENTS OR PART OF 20 CENTS IN EXCESS OF AN EXACT DOLLAR.