

Also in item (1) of this section, the former phrase "when the object of said sale, service or other fabrication is returned to the miner or mine owner" is deleted as unnecessary in light of the reference to "mine use".

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

11-213. NONRESIDENT PROPERTY.

THE SALES AND USE TAX DOES NOT APPLY TO USE OF TANGIBLE PERSONAL PROPERTY OR A TAXABLE SERVICE THAT:

(1) A NONRESIDENT:

(I) ACQUIRES BEFORE THE PROPERTY OR SERVICE ENTERS THE STATE; AND

(II) USES:

1. FOR PERSONAL ENJOYMENT OR USE OR FOR A USE THAT THE COMPTROLLER SPECIFIES BY REGULATION, OTHER THAN FOR A BUSINESS PURPOSE; OR

2. IN A PRESENTATION OR IN CONJUNCTION WITH A PRESENTATION OF AN EXHIBIT, SHOW, SPORTING EVENT, OR OTHER PUBLIC PERFORMANCE OR DISPLAY; AND

(2) DOES NOT REMAIN IN THE STATE FOR MORE THAN 30 DAYS.

REVISOR'S NOTE: This section is new language derived without substantive change from the first and second sentences of former Art. 81, § 375(d).

In the introductory language of this section, the defined term "taxable service" is added to encompass those services formerly included in a reference to "tangible personal property".

In item (1)(i) of this section, the former word "purchased" is deleted as included in the word "acquires".

In items (1)(ii)1. and 2. of this section, the former references to use "while temporarily in this State" and to property "which is brought into this State temporarily" and "which is not intended to and does not become permanently located in the State" are deleted as unnecessary in light of the 30-day limitation. Similarly, the third sentence of former Art. 81, § 375(d), which stated a conclusive presumption that property remaining more than 30 days is "permanently located in the State", is deleted.