

(1) ON A SALE UNDER SUBSECTION (A)(1) OF THIS SECTION, WHEN THE TANGIBLE PERSONAL PROPERTY IS IMPORTED OR STORED IN THE STATE; AND

(2) ON A SALE UNDER SUBSECTION (A)(2) OF THIS SECTION, WHEN THE SALE IS MADE.

(C) CLAIM FOR EXEMPTION.

A PERSON WHO PAYS THE SALES AND USE TAX UNDER SUBSECTION (B) OF THIS SECTION MAY OBTAIN THE EXEMPTION BY:

(1) FILING A CLAIM FOR REFUND WITH THE COMPTROLLER WHEN THE PROPERTY IS REMOVED FROM THE STATE; AND

(2) PROVIDING THE COMPTROLLER WITH THE EVIDENCE THAT THE COMPTROLLER REQUIRES BY REGULATION, INCLUDING:

(I) EVIDENCE OF USE OR REMOVAL OF THE PROPERTY FROM THE STATE; AND

(II) SATISFACTORY PROOF OF ENTITLEMENT TO EXEMPTION IN ANOTHER STATE.

REVISOR'S NOTE: Subsection (a)(1)(i) of this section is new language added to clarify that this exemption does not apply to a retail sale in this State.

Subsections (a)(1)(ii) through (c) of this section are new language derived without substantive change from former Art. 81, § 326(ii) and the second, fourth, and fifth sentences of § 374A and, as it extended the exemptions under the former retail sales tax to the former use tax, § 375(b).

In subsection (b)(2) of this section, the requirement for payment "when the sale is made" is substituted for the former limitation that a claim for exemption "shall not be made at the time of sale", for clarity.

In the introductory language of subsection (c) of this section, the defined term "sales and use tax" is substituted for the former references to the "amount so paid" and "taxes previously paid", for clarity.

Also in the introductory language of subsection (c) of this section, the former word "solely" is deleted as surplusage.

In subsection (c)(1) of this section, the word "claim" is substituted for the former word "application", for clarity.