

Defined terms: "Sales and use tax" § 1-101
"Tangible personal property" § 11-101
"Taxable price" § 11-101 "Taxable service" § 11-101
"Vendor" § 11-101

11-403. COLLECTION FROM BUYER.

(A) DUTY OF VENDOR TO COLLECT.

EXCEPT AS OTHERWISE PROVIDED IN THIS SUBTITLE, A VENDOR SHALL COLLECT THE APPLICABLE SALES AND USE TAX FROM THE BUYER:

(1) AT THE TIME THAT THE SALE IS MADE, REGARDLESS OF WHEN THE TAXABLE PRICE IS PAID;

(2) IF THE TAX IS BASED ON A CREDIT OR INSTALLMENT SALE, AT THE TIME THAT THE COMPTROLLER REQUIRES BY REGULATION; OR

(3) IF A SALE FOR USE IS NOT TAXABLE WHEN THE SALE IS MADE, AT THE TIME THAT THE USE BECOMES TAXABLE.

(B) DUTY OF BUYER TO PAY.

EXCEPT AS OTHERWISE PROVIDED IN THIS TITLE, UNLESS A BUYER IS OTHERWISE REQUIRED BY REGULATION TO PAY THE SALES AND USE TAX DIRECTLY TO THE COMPTROLLER, THE BUYER SHALL PAY THE SALES AND USE TAX TO THE VENDOR AT THE TIME REQUIRED UNDER SUBSECTION (A) OF THIS SECTION.

(C) REFUND WHEN SALE IS RESCINDED OR CANCELLED.

A VENDOR SHALL REFUND TO A BUYER THE PROPORTIONATE AMOUNT OF SALES AND USE TAX THAT THE BUYER HAS PAID IF:

(1) (I) A SALE IS RESCINDED OR CANCELLED; OR

(II) THE PROPERTY SOLD IS RETURNED TO THE VENDOR; AND

(2) THE PURCHASE PRICE IS WHOLLY OR PARTIALLY REPAID OR CREDITED.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, §§ 329(a), 381(a), 347, and 376 and, as they related to tax collection by vendors and tax payment by buyers, § 325(c) and the second sentence of (a), the first sentence of § 377, and the second sentences of §§ 327, 373(a), and 379.

The introductory clauses of subsections (a) and (b) of this section, "[e]xcept as otherwise provided in this title", are added to clarify that exceptions exist.