

second sentences of § 333B, and the second sentence and the first clause of the third sentence of § 333.

Subsection (b)(1) of this section is rephrased to state expressly that a vendor's duty to collect the sales and use tax is waived if the required resale certificate is provided. Therefore, the former reference to the sale as "a taxable sale at retail" is deleted as surplusage.

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

SUBTITLE 5. RETURNS AND RECORDS.

11-501. RETURNS OF BUYER.

(A) REQUIRED.

A BUYER WHO FAILS TO PAY THE SALES AND USE TAX ON A PURCHASE OR USE SUBJECT TO THE TAX TO THE VENDOR AS REQUIRED IN § 11-403 OF THIS TITLE OR WHO IS REQUIRED BY REGULATION TO FILE A RETURN FOR A PURCHASE OR USE SUBJECT TO THE TAX SHALL COMPLETE AND FILE WITH THE COMPTROLLER A SALES AND USE TAX RETURN:

(1) ON OR BEFORE THE 21ST DAY OF THE MONTH THAT FOLLOWS THE MONTH IN WHICH THE BUYER MAKES THAT PURCHASE OR USE; AND

(2) FOR OTHER PERIODS AND ON OTHER DATES THAT THE COMPTROLLER SPECIFIES, BY REGULATION, INCLUDING PERIODS IN WHICH THE BUYER DOES NOT MAKE ANY PURCHASE OR USE SUBJECT TO THE SALES AND USE TAX.

(B) SALES INFORMATION.

THE RETURN SHALL STATE FOR THE PERIOD THAT THE RETURN COVERS:

(1) THE TOTAL VALUE OF THE TANGIBLE PERSONAL PROPERTY OR TAXABLE SERVICE THAT IS SUBJECT TO THE SALES AND USE TAX; AND

(2) THE SALES AND USE TAX DUE.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 387, the first and third sentences and, as it related to returns, the second sentence of § 383, and, as they related to returns, the first sentences of § 331(a) and (b).