

In the introductory language of subsection (a) of this section, the duty to "complete" the return is added as general reference to § 2-104 of this article. See the revisor's note to that section.

Also in the introductory language of subsection (a) of this section, the defined term "buyer" is substituted for the former words "purchaser", "person purchasing tangible personal property, the use, storage or consumption of which is subject to the tax imposed by this subtitle", and "person who uses, stores or consumes tangible personal property or services subject to tax under the provisions of this subtitle", for clarity and consistency.

Also in the introductory language of subsection (a) of this section, the former condition that a buyer file a return if "a vendor has failed to collect a tax upon a taxable sale" is deleted as included in the conditions that the buyer "fails to pay the ... tax ... to the vendor as required in § 11-403 of this title" and "is otherwise required by regulation to file a return".

In subsection (a)(1) of this section, the phrase "on or before the 21st day" is substituted for the former phrase "before the 21st day" to reflect the Comptroller's construction of the former phrase since the inception of the tax.

Also in subsection (a)(1) of this section, the reference to the time that the buyer makes a "use" of property is substituted for the former reference to the "use ... of which became subject to the tax ... during the period of time covered by the return", for clarity.

In subsection (a)(2) of this section, the references to return for periods "in which the buyer does not purchase or use any tangible personal property or taxable service that is subject to the sales and use tax" is added to reflect that the Comptroller has construed the former reference to "other periods and upon such other dates" to mandate that a buyer who files periodic returns continue to do so, even in periods in which the buyer has no tax liability. Under this revision, the construction would continue only if the Comptroller adopts appropriate regulations.

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