

Subsection (a)(1)(ii) of this section is new language added to state explicitly that a vendor who buys under a direct payment permit is required to file a return.

In subsections (a) and (c) of this section, the defined term "vendor" is substituted for the former words "person" and "who has made any sale at retail under the provisions of this subtitle" and the reference to "engaging in business in this State and ... not engaging in business in this State but who, upon application to the Comptroller, has been expressly authorized to collect the tax", for clarity and consistency.

In the introductory language of subsection (a) of this section, the duty to "complete" the return is added as a 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 phrase "on or before the 21st day" is substituted for the former phrase "before the 21st day" for clarity and to reflect the Comptroller's construction of the former phrase since 1955.

In subsection (a)(2) of this section, the reference to returns for periods "in which the vendor does not make any retail sales or sales for use" is added to reflect that the Comptroller has construed the former reference to "other periods and on such other dates" to mandate that a vendor who files monthly returns continue to do so, even in months in which the vendor has no tax liability. Under this revision, the construction would continue only if the Comptroller adopts appropriate regulations.

The introductory language of subsection (b)(1) of this section, "[f]or a vendor making a retail sale in the State", is added to state expressly the vendor who is required to provide the information.

In subsection (b)(1)(i) of this section, the word "total", which formerly modified the words "gross proceeds", is deleted as surplusage.

In subsection (b)(1)(ii) of this section, the reference to the "taxable price of sales" is substituted for the former words "gross proceeds", for clarity.

The introductory language of subsection (b)(2) of this section, "[f]or a vendor making a sale for use", is added to state expressly the vendor who is required to provide the information.