(II) KNOWS THAT THE VENDOR, TRANSFEROR, OR ASSIGNOR OWES ANY SALES AND USE TAX.

(D) NOTICE OF CLAIM.

IF THE COMPTROLLER FINDS THAT A VENDOR, TRANSFEROR, OR ASSIGNOR OWES SALES AND USE TAX, THE COMPTROLLER SHALL GIVE THE BUYER NOTICE OF CLAIM FOR SALES AND USE TAX DUE FROM THE VENDOR, TRANSFEROR, OR ASSIGNOR.

(E) TRANSFER PROHIBITED.

IF THE COMPTROLLER GIVES A BUYER NOTICE OF CLAIM FOR SALES AND USE TAX UNDER SUBSECTION (D) OF THIS SECTION, THE BUYER MAY NOT TRANSFER THE AMOUNT STATED IN THE CLAIM TO THE VENDOR, TRANSFEROR, OR ASSIGNOR IN A BULK SALE.

REVISOR'S NOTE: Subsections (a), (b), and (c) of this section are new language derived without substantive change from former Art. 81, §§ 353, 354, and the second sentence of § 355.

Subsection (d) of this section is new language added to state expressly that which was only implied in the former law -- i.e., that the Comptroller shall notify the buyer of claim for sales and use tax due to the State from the vendor in a bulk sale.

As to bulk transfer generally, see Title 6 of the Commercial Law Article of the Code.

The Tax - General Article Review Committee notes, for the consideration of the General Assembly, that it may wish to conform this section to the provisions governing bulk sales generally, in Title 6 of the Commercial Law Article.

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

SUBTITLE 6. TAX PAYMENT.

11-601. REQUIRED.

(A) BUYER.

A BUYER WHO FAILS TO PAY THE SALES AND USE TAX TO THE VENDOR FOR ANY PURCHASE OR USE SUBJECT TO THE TAX 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 PAY THE SALES AND USE TAX ON THAT PURCHASE OR USE WITH THE RETURN THAT