COVERS THE PERIOD IN WHICH THE BUYER MAKES THAT PURCHASE OR USE.

(B) VENDOR.

(1) A VENDOR WHO MAKES A SALE SUBJECT TO THE SALES AND USE TAX SHALL PAY THE SALES AND USE TAX THAT THE VENDOR COLLECTS FOR THAT SALE WITH THE RETURN THAT COVERS THE PERIOD IN WHICH THE VENDOR MAKES THAT SALE.

(2) A VENDOR WHO, UNDER A DIRECT PAYMENT PERMIT, MAKES A PURCHASE OR USE SUBJECT TO THE SALES AND USE TAX SHALL PAY THE SALES AND USE TAX FOR THAT PURCHASE OR USE WITH THE RETURN THAT COVERS THE PERIOD IN WHICH THE VENDOR MAKES THAT PURCHASE OR USE.

(3) A VENDOR WHO MAKES A SALE SUBJECT TO THE SALES AND USE TAX UNDER A PREPAYMENT AUTHORIZATION OR THROUGH A VENDING MACHINE SHALL PAY THE SALES AND USE TAX ON THAT SALE WITH THE RETURN THAT COVERS THE PERIOD IN WHICH THE VENDOR MAKES THAT SALE.

(C) PERSONAL LIABILITY.

PERSONAL LIABILITY FOR THE SALES AND USE TAX AND FOR THE INTEREST AND PENALTIES OF THE TAX EXTENDS TO:

(1) A BUYER OR ANY OFFICER OF A CORPORATE BUYER FOR TAX THAT THE BUYER DOES NOT PAY TO:

(I) THE VENDOR AS REQUIRED IN § 11-403 OF THIS TITLE; OR

(II) THE COMPTROLLER AS REQUIRED BY REGULATION; AND

(2) A VENDOR OR ANY OFFICER OF A CORPORATE VENDOR FOR TAX THAT THE VENDOR DOES NOT:

(I) COLLECT FROM THE BUYER AS REQUIRED IN § 11-403 OF THIS TITLE; OR

(II) PAY TO THE COMPTROLLER AS REQUIRED IN SUBSECTION (B) OF THIS SECTION.

REVISOR'S NOTE: Subsections (a), (b)(1), and (c) of this section are new language derived without substantive change from former Art. 81, §§ 337, 339, 388, and 390, and the first clause of the first sentences and the second sentences of §§ 328 and 380, the first and fourth sentences and as it related to tax payment, the second clause of the second sentence of § 383, and § 331(b) and the second sentence and, as it related to payment, the first sentence of (a).