Subsection (b)(2) and (3) of this section is new language added to state expressly that a vendor is required to pay the sales and use tax for purchases under a direct payment permit, for vending machine sales, and for sales made under prepayment authorizations.

In subsections (a) and (b) of this section, the former references to the tax as payable "without regard to whether a return is filed or whether the return which is filed correctly shows the amount of receipts and the taxes due thereon" is deleted as surplusage.

In subsection (a) of this section, the words "for a purchase or use subject to the tax" are added for clarity.

Also in subsection (a) of this section, the defined term "buyer" is substituted for the former words "purchase", "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.

In subsection (b)(1) of this section, the defined term "vendor" is substituted for the former word "person" 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 subsection (c) of this section, the former references to personal liability as being "in addition to all other rights, obligations and remedies provided in this subtitle" and "in addition to all other penalties" are deleted as surplusage.

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

SUBTITLE 7. LICENSING.

11-701. DEFINITIONS.

(A) IN GENERAL.

IN THIS SUBTITLE THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.