REVISOR'S NOTE: This subsection is new language used as the standard introductory language to a definition section.

(B) ENGAGE IN THE BUSINESS OF AN OUT-OF-STATE VENDOR.

(1) "ENGAGE IN THE BUSINESS OF AN OUT-OF-STATE VENDOR" MEANS TO SELL OR DELIVER TANGIBLE PERSONAL PROPERTY OR A TAXABLE SERVICE FOR USE IN THE STATE.

(2) "ENGAGE IN THE BUSINESS OF AN OUT-OF-STATE VENDOR" INCLUDES:

(I) PERMANENTLY OR TEMPORARILY MAINTAINING, OCCUPYING, OR USING ANY OFFICE, SALES OR SAMPLE ROOM, OR DISTRIBUTION, STORAGE, WAREHOUSE, OR OTHER PLACE FOR THE SALE OF TANGIBLE PERSONAL PROPERTY OR A TAXABLE SERVICE DIRECTLY OR INDIRECTLY THROUGH AN AGENT OR SUBSIDIARY; OR

(II) HAVING AN AGENT, CANVASSER, REPRESENTATIVE, SALESMAN, OR SOLICITOR OPERATING IN THE STATE FOR THE PURPOSE OF DELIVERING, SELLING, OR TAKING ORDERS FOR TANGIBLE PERSONAL PROPERTY OR A TAXABLE SERVICE.

REVISOR'S NOTE: This subsection is new language derived without substantive change from former Art. 81, § 372(k).

The words "[e]ngage in the business of an out-of-state vendor" are substituted, as the defined term, for the former words "[e]ngaged in business in this State", for clarity.

The defined term "taxable service" is added for clarity.

The former clause "any activity in this State in connection with the selling or delivering in this State" is deleted as surplusage.

Defined terms: "Tangible personal property" § 11-101
"Taxable service" § 11-101 "Use" § 11-101

(C) ENGAGE IN THE BUSINESS OF A RETAIL VENDOR.

(1) "ENGAGE IN THE BUSINESS OF A RETAIL VENDOR" MEANS TO SELL OR DELIVER TANGIBLE PERSONAL PROPERTY OR A TAXABLE SERVICE IN THE STATE.

(2) "ENGAGE IN THE BUSINESS OF A RETAIL VENDOR" INCLUDES LIQUIDATING A BUSINESS THAT SELLS TANGIBLE PERSONAL PROPERTY OR A TAXABLE SERVICE, WHEN THE LIQUIDATOR HOLDS OUT TO THE PUBLIC THAT THE BUSINESS IS CONDUCTED BY THE LIQUIDATOR.

REVISOR'S NOTE: Paragraph (1) of this subsection is new language added for clarity.