Paragraph (2) of this subsection is new language derived without substantive change from former Art. 81, § 324(k).

In paragraph (2) of this subsection, the words "[e]ngage in the business of a retail vendor" are substituted, as the defined term, for the former words "[e]ngaging in business", for clarity.

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

(D) LICENSE.

(1) "LICENSE" MEANS A LICENSE ISSUED BY THE COMPTROLLER:

(I) TO ENGAGE IN THE BUSINESS OF AN OUT-OF-STATE VENDOR; OR

(II) TO ENGAGE IN THE BUSINESS OF A RETAIL VENDOR.

(2) "LICENSE" INCLUDES A SPECIAL LICENSE ISSUED UNDER § 11-707 OF THIS SUBTITLE.

REVISOR'S NOTE: This subsection is new language added to avoid repetition of phrases such as "license to engage in the business of an out-of-state vendor", "license to engage in the business of a retail vendor", and "special license issued under § 11-707 of this subtitle".

The fifth sentences of former Art. 81, §§ 362 and 397, which required that the form of the license be "prescribed by the Comptroller", are deleted as unnecessary in light of the requirement that the license be "issued by the Comptroller" and the general duty of the Comptroller to "administer" this title. As to the administration of taxes by the Comptroller, see Title 2 of this article.

Defined terms: "Comptroller" § 1-101
"Engage in the business of an out-of-state vendor" § 11-701
"Engage in the business of a retail vendor" § 11-701
"Sales and use tax" § 1-101

11-702. LICENSE REQUIRED.

A PERSON SHALL BE LICENSED BY THE COMPTROLLER BEFORE THE PERSON MAY:

(1) ENGAGE IN THE BUSINESS OF AN OUT-OF-STATE VENDOR IN THE STATE; OR