

(2) ENGAGE IN THE BUSINESS OF A RETAIL VENDOR IN THE STATE.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 395 and the first clause of the first sentence of § 360 and rephrased in standard language to state affirmatively that a person must be licensed to engage in the business of an out-of-state vendor or a retail vendor in the State.

The third sentence of former Art. 81, § 360, which provided that a license under this subtitle is required in addition to any other license required by law, is deleted as surplusage.

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

"Person" §§ 1-101 and 11-101

11-703. APPLICATIONS FOR LICENSE.

AN APPLICANT FOR A LICENSE TO ENGAGE IN THE BUSINESS OF AN OUT-OF-STATE VENDOR OR TO ENGAGE IN THE BUSINESS OF A RETAIL VENDOR SHALL:

(1) SUBMIT AN APPLICATION TO THE COMPTROLLER; AND

(2) PAY TO THE COMPTROLLER A FEE OF \$5;

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

(II) FOR A LICENSE TO ENGAGE IN THE BUSINESS OF A RETAIL VENDOR:

1. FOR EACH PLACE OF BUSINESS IN THE STATE WHERE THE APPLICANT SELLS TANGIBLE PERSONAL PROPERTY OR A TAXABLE SERVICE;

2. IF THE APPLICANT HAS NO FIXED PLACE OF BUSINESS AND SELLS FROM 1 OR MORE VEHICLES, FOR EACH VEHICLE; OR

3. IF THE APPLICANT HAS NO FIXED PLACE OF BUSINESS AND DOES NOT SELL FROM A VEHICLE, FOR THE PLACE DESIGNATED AS THE ADDRESS TO WHICH NOTICES ARE TO BE MAILED.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, §§ 324(1), 363, 372(m), and 396, the first sentences of §§ 362, and 397 and, as it related to licenses, § 361.