

(A) IN GENERAL.

EXCEPT AS OTHERWISE PROVIDED IN THIS SECTION, A LICENSE IS EFFECTIVE UNTIL IT IS:

- (1) SURRENDERED BY THE LICENSEE; OR
- (2) REVOKED FOR CAUSE BY THE COMPTROLLER.

(B) SPECIAL TERMS OF LICENSE.

(1) IF A PARTNERSHIP THAT IS LICENSED TO ENGAGE IN THE BUSINESS OF A RETAIL VENDOR IS DISSOLVED BY THE DEATH OF A PARTNER, THE SURVIVING PARTNER OR PARTNERS MAY OPERATE UNDER THE LICENSE FOR NOT MORE THAN 60 DAYS AFTER THE DATE OF DISSOLUTION.

(2) IF A PERSON WHO IS LICENSED TO ENGAGE IN THE BUSINESS OF A RETAIL VENDOR DIES, THE HEIRS OR LEGAL REPRESENTATIVE OF THE LICENSEE MAY OPERATE UNDER THE LICENSE FOR THE PERIOD OF TIME NECESSARY FOR THE ADMINISTRATION OF THE LICENSEE'S ESTATE.

(3) IF A PERSON WHO IS LICENSED TO ENGAGE IN THE BUSINESS OF A RETAIL VENDOR DECLARES BANKRUPTCY, THE RECEIVER OR TRUSTEE IN BANKRUPTCY MAY OPERATE UNDER THE LICENSE FOR THE PERIOD OF TIME NECESSARY FOR THE ADMINISTRATION OF THE LICENSEE'S ASSETS.

(4) IF 2 OR MORE PERSONS WHO CONSTITUTE A SINGLE VENDOR LICENSED TO ENGAGE IN THE BUSINESS OF A RETAIL VENDOR OPERATE AT 1 PLACE OF BUSINESS UNDER 1 LICENSE, THE RETIREMENT OF 1 OR MORE PERSONS FROM THE BUSINESS OR THE ADDITION OF 1 OR MORE PERSONS TO THE BUSINESS WILL NOT AFFECT THE LICENSE OR REQUIRE A NEW LICENSE FOR THE PLACE OF BUSINESS.

REVISOR'S NOTE: This section is new language derived without substantive change from the fourth sentence of former Art. 81, § 397, the fourth sentence of § 362, and the second sentence and the second clause of the first sentence of § 360.

Defined terms: "Comptroller" § 1-101
"Engage in the business of a retail vendor" § 11-701
"License" § 11-701 "Person" §§ 1-101 and 11-101
"Vendor" § 11-101

11-707. SPECIAL LICENSE TO COLLECT TAX.

(A) ISSUANCE.

THE COMPTROLLER MAY ISSUE A SPECIAL LICENSE AT NO CHARGE TO AN APPLICANT WHO:

(1) IS NOT REQUIRED TO BE LICENSED AS AN OUT-OF-STATE VENDOR OR A RETAIL VENDOR;