

(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.

DRAFTER'S NOTE:

Error: Erroneous punctuation in § 11-703(2) of the Tax - General Article.

Occurred: Ch. 2, Acts of 1988.

13-205.

(b) (2) If the Comptroller discloses taxpayer identity information to a person under a contract described in paragraph [(1)(v)1.] (1)(V)1 of this subsection, the person:

(i) shall use that information only to obtain telephone numbers for the Comptroller; and

(ii) may not use any telephone number or taxpayer identity information or disclose the information to any other person.

DRAFTER'S NOTE:

Error: Stylistic error in § 13-205(b)(2) of the Tax - General Article.

Occurred: Ch. 2, Acts of 1988.

13-702.

(a) A tax collector shall assess a penalty not exceeding 25% of the amount underestimated, if a person who is required to estimate and pay financial institution franchise tax under [§ 8-216] § 8-210(B) of this article:

(1) fails to pay an installment when due; or

(2) estimates a tax that is: