

11-101.

(b-1) [(1)] "Cleaning of a commercial or industrial building" means the following services performed to a commercial or industrial building:

and [(i)] (1) floor, carpet, wall, window, ceiling, and exterior cleaning;

[(ii)] (2) janitorial services.

DRAFTER'S NOTE:

Error: Extraneous paragraph designation in § 11-101(b-1) of the Tax - General Article.

Occurred: Ch. 1, Acts of the First Special Session of 1992.

11-601.

(c) Personal liability for the sales and use tax and for the interest and penalties of the tax extends to:

(1) a buyer for tax that the buyer does not pay to:

(i) the vendor as required in § 11-403 of this title; or

(ii) the Comptroller as required by regulation; AND

(2) a vendor for tax that the vendor does not:

(i) collect from the buyer as required in § 11-403 of this title; or

(ii) pay to the Comptroller as required in subsection (b) of this section[]; and

(3) if the buyer or vendor liable under item (1) or (2) of this subsection is a corporation:

(i) the president, vice president, or treasurer of the corporation; and

(ii) any officer of the corporation who directly or indirectly owns more than 20% of the stock of the corporation].

(d) If a buyer or vendor liable for the sales and use tax and for the interest and penalties of the tax under subsection (c) of this section is a corporation or limited liability company, personal liability for the sales and use tax and for the interest and penalties of the tax extends to:

(1) in the case of a corporation[, any officer of the corporation]:

(I) THE PRESIDENT, VICE PRESIDENT OR TREASURER OF THE CORPORATION; AND

(II) ANY OFFICER OF THE CORPORATION WHO DIRECTLY OR INDIRECTLY OWNS MORE THAN 20% OF THE STOCK OF THE CORPORATION; and