

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

~~Article - Tax - General~~

~~11-105.~~

~~[(a) Except as provided in subsection (b) of this section, a] A person who timely files a sales and use tax return is allowed, for the expense of collecting and paying the tax, a credit equal to ~~[0.6%] 1.2% 0.9%~~ of the gross amount of sales and use tax that the person is to pay to the Comptroller.~~

~~[(b) (1) Subject to paragraph (2) of this subsection, the credit allowed under this section is 1.2% of the first \$4,200 of the gross amount of sales and use tax that the person is to pay with each return.~~

~~(2) For a vendor who files or is eligible to file a consolidated return under § 11-502 of this title, the credit allowed under paragraph (1) of this subsection is 1.2% of the first \$4,200 of the gross amount of sales and use tax that the person is or would be required to pay with the consolidated return.]~~

SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

Article - Tax - General

11-501.

(a) A buyer who fails to pay the sales and use tax on a purchase or use subject to the tax to the vendor as required in § 11-403 of this title or who is required by regulation to file a return for a purchase or use subject to the tax shall complete, under oath, and file with the Comptroller a sales and use tax return:

(1) on or before the [15th] 21ST day of the month that follows the month in which the buyer makes that purchase or use; and

(2) for other periods and on other dates that the Comptroller specifies, by regulation, including periods in which the buyer does not make any purchase or use subject to the sales and use tax.

11-502.

(a) Each vendor shall complete, under oath, and file with the Comptroller a sales and use tax return:

(1) on or before the [15th] 21ST day of the month that follows the month in which the vendor makes any retail sale or sale for use; and

(2) for other periods and on other dates that the Comptroller specifies by regulation, including periods in which the vendor does not make any retail sale or sale for use.