

11-601.

(a) A buyer who fails to pay the sales and use tax to the vendor for any purchase or use subject to the tax 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 pay the sales and use tax on that purchase or use with the return that covers the period in which the buyer makes that purchase or use.

(b) (1) A vendor who makes a sale subject to the sales and use tax shall pay the sales and use tax that the vendor collects for that sale with the return that covers the period in which the vendor makes that sale.

~~SECTION 3. AND BE IT FURTHER ENACTED, That Section 1 of this Act shall take effect January 1, 1994.~~

SECTION ~~2, 4, 2.~~ AND BE IT FURTHER ENACTED, That ~~Section 2 of~~ this Act shall take effect July 1, 1993.

Approved May 27, 1993.

CHAPTER 407

(Senate Bill 18)

AN ACT concerning

Vehicle Laws – Drunk and Drugged Driving – Advice Requirements

FOR the purpose of requiring a police officer who stops or detains a person who the officer has reasonable grounds to believe is or has been driving or attempting to drive a motor vehicle in violation of certain drunk and drugged driving prohibitions to advise the person, prior to a request by the officer that the person take a test of the alcohol concentration or the drug or controlled dangerous substance content of the person's breath or blood that, ~~under certain circumstances, the Motor Vehicle Administration may modify a suspension or issue a restrictive license but that a person is ineligible for a restrictive license or modification of a suspension imposed for a refusal to take the test; requiring the advice under this Act to be in a certain form;~~ requiring the officer to make a certain sworn statement concerning the advice under this Act; allowing a person to raise the issue of advice under this Act in a hearing held under certain drunk and drugged driving laws; providing for the effective date of this Act; and generally relating to the advice a person must receive prior to making a decision whether to submit to a test of the alcohol concentration or the drug or controlled dangerous substance content of the person's breath or blood.

BY repealing and reenacting, with amendments,

Article – Transportation

Section 16-205.1(b) and (f)(7) and (8)

Annotated Code of Maryland