

PARAGRAPH (1)(III)2 OF THIS SUBSECTION, THE BUYER SHALL ALSO PROVIDE A COPY OF A SALES AND USE TAX REGISTRATION LICENSE ISSUED TO THE BUYER FROM THAT STATE.

(II) IF A BUYER IS FROM A STATE WITHOUT A SALES AND USE TAX, THAT BUYER SHALL PROVIDE A COPY OF A TRADER'S LICENSE FROM THAT STATE OR A COMPARABLE TYPE OF IDENTIFICATION.

[(2)](3) (i) A vendor may not accept a resale certificate if the vendor knows or should know that the sale is not for the purpose of resale.

(ii) A vendor may not accept a resale certificate for a cash, check, or credit card sale if:

1. the taxable price is less than \$200; and
2. the tangible personal property or taxable service is not delivered by the vendor directly to the buyer's retail place of business.

[(3)](4) A vendor shall obtain a resale certificate from a buyer:

- (i) before the sale is consummated; or
- (ii) if the vendor receives a notice of the Comptroller's intent to assess sales and use tax for failure to obtain a proper resale certificate, within 60 days after the date on which the notice is mailed.

[(4)](5) If the vendor fails to obtain the resale certificate as required, the Comptroller's assessment under paragraph [(3)(ii)] (4)(II) of this subsection is final.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2000.

May 18, 2000

The Honorable Casper R. Taylor, Jr.
Speaker of the House
State House
Annapolis MD 21401

Dear Mr. Speaker:

In accordance with Article II, Section 17 of the Maryland Constitution, I have today vetoed House Bill 262 – Kent County – Alcoholic Beverages – Issuance of License.

This bill increases the amount of time that the Board of License Commissioners of Kent County must wait before it can issue a license to a premises that has previously had a license application refused to one year. If a subsequent application is refused, regardless of how much time has elapsed since the first refusal, the board must then wait two years from the subsequent refusal date before it may issue a license to the premises. The waiting periods do not apply to applications that are rejected because of