

BY repealing and reenacting, with amendments,
Chapter 698 of the Acts of the General Assembly of 2000
Section 2

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

Article - Tax - General

SUBTITLE 4A. SIMPLIFIED SALES AND USE TAX ADMINISTRATION ACT.

11-4A-01.

THIS SUBTITLE MAY BE CITED AS THE "SIMPLIFIED SALES AND USE TAX ADMINISTRATION ACT".

11-4A-02.

(A) IN THIS SUBTITLE THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(B) "AGREEMENT" MEANS THE STREAMLINED SALES AND USE TAX AGREEMENT AS AMENDED AND ADOPTED BY THE NATIONAL CONFERENCE OF STATE LEGISLATURES ON JANUARY 27, 2001.

(C) "CERTIFIED AUTOMATED SYSTEM" MEANS SOFTWARE CERTIFIED JOINTLY BY THE STATES THAT ARE SIGNATORIES TO THE AGREEMENT TO CALCULATE THE TAX IMPOSED BY EACH JURISDICTION ON A TRANSACTION, DETERMINE THE AMOUNT OF TAX TO REMIT TO THE APPROPRIATE STATE, AND MAINTAIN A RECORD OF THE TRANSACTION.

(D) "CERTIFIED SERVICE PROVIDER" MEANS AN AGENT CERTIFIED JOINTLY BY THE STATES THAT ARE SIGNATORIES TO THE AGREEMENT TO PERFORM ALL OF THE SELLER'S SALES AND USE TAX FUNCTIONS.

(E) "PERSON" MEANS AN INDIVIDUAL, TRUST, ESTATE, FIDUCIARY, PARTNERSHIP, LIMITED LIABILITY COMPANY, LIMITED LIABILITY PARTNERSHIP, JOINT VENTURE, CORPORATION, OR ANY OTHER LEGAL ENTITY.

(F) "SALES AND USE TAX" MEANS THE TAX IMPOSED UNDER THIS TITLE.

(G) "SELLER" MEANS ANY PERSON MAKING SALES, LEASES, OR RENTALS OF PERSONAL PROPERTY OR SERVICES.

(H) "STATE" MEANS ANY STATE OF THE UNITED STATES AND THE DISTRICT OF COLUMBIA.

11-4A-03.

(A) THE GENERAL ASSEMBLY FINDS THAT A SIMPLIFIED SALES AND USE TAX SYSTEM WILL REDUCE AND OVER TIME ELIMINATE THE BURDEN AND COST FOR ALL VENDORS TO COLLECT THIS STATE'S SALES AND USE TAX.