

(H) THIS SECTION DOES NOT:

(1) IMPOSE ANY TAX ON A TRANSFEROR OR AFFECT ANY LIABILITY OF THE TRANSFEROR FOR ANY TAX; OR

(2) PROHIBIT THE COMPTROLLER FROM COLLECTING ANY TAXES DUE FROM A TRANSFEROR IN ANY OTHER MANNER AUTHORIZED BY LAW.

(1) (1) THE COMPTROLLER SHALL ADOPT REGULATIONS TO ADMINISTER THIS SECTION.

(2) THE COMPTROLLER'S REGULATIONS SHALL ESTABLISH PROCEDURES FOR THE ISSUANCE OF THE CERTIFICATE REFERRED TO IN SUBSECTION (D)(2) OF THIS SECTION.

(3) THE COMPTROLLER'S REGULATIONS SHALL ESTABLISH A PROCEDURE BY WHICH A TRANSFEROR MAY APPLY FOR AN EARLY REFUND OF THE TAX COLLECTED UNDER THIS SECTION IF THE TRANSFEROR ESTABLISHES THAT NO TAX WILL BE OWED OR LESS TAX THAN COLLECTED WILL BE OWED.

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 [21st] 20TH 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 [21st] 20TH 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.

13-104.

(a) (1) Subject to the approval of the Treasurer and subject to the limitation under paragraph (2) of this subsection, the Comptroller or the Department may provide by regulation for the payment of any unpaid tax liability in connection with a tax return, report, or other document required to be filed with the Comptroller or the Department in funds that are immediately available to the State on the date the payment is due.