

~~(E) (1) AMOUNTS DEDUCTED AND WITHHELD UNDER SUBSECTION (B) OF THIS SECTION AND PAID OVER TO THE COMPTROLLER UNDER SUBSECTION (D) OF THIS SECTION SHALL BE DEEMED TO HAVE BEEN PAID TO THE COMPTROLLER ON BEHALF OF THE TRANSFEROR FROM WHOM THE AMOUNTS WERE WITHHELD.~~

~~(2) THE TRANSFEROR SHALL BE CREDITED WITH HAVING PAID THE AMOUNTS FOR THE TAXABLE YEAR IN WHICH THE TRANSACTION THAT IS THE SUBJECT OF THE TAX OCCURRED.~~

~~(F) THE CLOSING ATTORNEY, LENDING INSTITUTION, AND REAL ESTATE AGENT OR BROKER IN ANY TRANSACTION SUBJECT TO THIS SECTION ARE NOT LIABLE FOR ANY AMOUNTS REQUIRED TO BE DEDUCTED, WITHHELD, AND PAID OVER TO THE COMPTROLLER UNDER THIS SECTION.~~

~~(G) NOTWITHSTANDING SUBSECTION (C)(2) OF THIS SECTION, A LIEN CREATED UNDER THIS SECTION SHALL CEASE TO BE A LIEN ON OR ENFORCEABLE AGAINST REAL ESTATE 10 YEARS AFTER THE DATE OF THE SALE OF REAL PROPERTY AND ASSOCIATED TANGIBLE PERSONAL PROPERTY THAT GAVE RISE TO THE LIEN.~~

~~(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.~~

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

~~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~~