

11-105.

(a) Except as provided in ~~subsection (b)~~ SUBSECTIONS (B) AND (C) of this section, a person who timely files a sales and use tax return is allowed, for the expense of collecting and paying the tax, a credit equal to 0.9% of the gross amount of sales and use tax that the person is to pay to the Comptroller.

~~[(b) (1)~~ Subject to paragraph (2) of this subsection, the credit allowed under this section is 1.2% of the first \$6,000 of the gross amount of sales and use tax that the person is to pay with each return.

(2) For a vendor who files or is eligible to file a consolidated return under § 11-502 of this title, the credit allowed under paragraph (1) of this subsection is 1.2% of the first \$6,000 of the gross amount of sales and use tax that the person is or would be required to pay with the consolidated return.]

~~(B) FROM JULY 1, 2004 THROUGH JUNE 30, 2005, THE AMOUNT OF CREDIT ALLOWABLE UNDER SUBSECTION (A) OF THIS SECTION IS 0.5%.~~

(C) FROM JULY 1, 2004 THROUGH JUNE 30, 2006:

(1) THE CREDIT ALLOWED UNDER SUBSECTION (A) OF THIS SECTION IS 0.45% OF THE GROSS AMOUNT OF SALES AND USE TAX THAT THE PERSON IS TO PAY TO THE COMPTROLLER; AND

(2) THE CREDIT ALLOWED UNDER SUBSECTION (B) IS:

(I) 0.6% OF THE FIRST \$6,000 OF THE GROSS AMOUNT OF SALES AND USE TAX THAT THE PERSON IS TO PAY WITH EACH RETURN; OR

(II) FOR A VENDOR DESCRIBED IN SUBSECTION (B)(2) OF THIS SECTION, 0.6% OF THE FIRST \$6,000 OF THE GROSS AMOUNT OF SALES AND USE TAX THAT THE PERSON IS OR WOULD BE REQUIRED TO PAY WITH THE CONSOLIDATED RETURN.

11-206.

~~(a) (1) In this section the following words have the meanings indicated.~~

~~(2) "Food for immediate consumption" means:~~

~~(i) food obtained from a salad, soup, or dessert bar;~~

~~(ii) party platters;~~

~~(iii) heated food;~~

~~(iv) sandwiches suitable for immediate consumption; or~~

~~(v) ice cream, frozen yogurt, and other frozen desserts, sold in containers of less than 1 pint.~~

~~(3) "Facility for food consumption" does not include parking spaces for vehicles as the sole accommodation.~~