

~~(2) During the tax free [period for back to school] PERIODS FOR shopping established under paragraph (1) of this subsection, the sales and use tax does not apply to the sale of any item of clothing or footwear, excluding accessory items, if the taxable price of the item of clothing or footwear is \$100 or less.~~

~~11-302.~~

~~For each retail sale or sale for use other than a sale under § 11-405 or § 11-406 of this title, the sales and use tax shall be:~~

- ~~(1) stated [and charged] separately from the sale price; and~~
- ~~(2) shown separately from the sale price on any record of a sale:~~
  - ~~(i) at the time of the sale;~~
  - ~~(ii) when the vendor issues evidence of the sale; or~~
  - ~~(iii) when the vendor uses evidence of the sale.~~

~~11-402.~~

~~[A] SUBJECT TO § 11-302 OF THIS TITLE, A vendor may [not directly or indirectly advertise, state, or otherwise hold out that any part of the sales and use tax~~

- ~~(1) will be assumed or absorbed by the vendor;~~
- ~~(2) will not be added to the taxable price of tangible personal property or a taxable service; or~~
- ~~(3) will be refunded if added to the taxable price of tangible personal property or a taxable service];~~

~~(1) ASSUME OR ABSORB ALL OR ANY PART OF THE SALES AND USE TAX IMPOSED ON A RETAIL SALE OR USE; AND~~

- ~~(2) PAY THAT SALES AND USE TAX ON BEHALF OF THE BUYER.~~

~~11-601.~~

~~(b) (1) A vendor who makes a sale subject to the sales and use tax shall pay the sales and use tax that the vendor collects for that sale OR THAT THE VENDOR ASSUMES OR ABSORBS FOR THAT SALE with the return that covers the period in which the vendor makes that sale.~~