

SHALL NOTIFY THE COMPTROLLER, IN WRITING, OF THE LOCATION OR LOCATIONS WHERE IT INTENDS TO CONDUCT BUSINESS AND THE DATE OR DATES ON WHICH IT INTENDS TO CONDUCT BUSINESS.

(B) WHILE CONDUCTING BUSINESS IN THE STATE, A TRANSIENT VENDOR SHALL PERMIT THE COMPTROLLER TO INSPECT:

(1) ITS SALES RECORDS, INCLUDING SALES RECEIPTS AND INVENTORY OR PRICE LISTS; AND

(2) THE GOODS OFFERED FOR SALE.

(C) THE COMPTROLLER MAY SUSPEND OR REVOKE A LICENSE ISSUED TO A TRANSIENT VENDOR UNDER THIS SUBTITLE IF THE TRANSIENT VENDOR:

(1) FAILS TO NOTIFY THE COMPTROLLER AS REQUIRED UNDER SUBSECTION (A) OF THIS SECTION;

(2) PROVIDES FALSE INFORMATION TO THE COMPTROLLER;

(3) FAILS TO COLLECT THE SALES AND USE TAX ON ALL SALES AS REQUIRED UNDER TITLE 11 OF THE TAX - GENERAL ARTICLE; OR

(4) OTHERWISE FAILS TO COMPLY WITH THE PROVISIONS OF THE SALES AND USE TAX LAW OR THE PROVISIONS OF THIS SUBTITLE.

17-20A-04.

(A) (1) IF A TRANSIENT VENDOR CONDUCTING BUSINESS IN THE STATE FAILS TO DISPLAY A VALID TRANSIENT VENDOR'S LICENSE ~~ON THE REQUEST OF ANY LAW ENFORCEMENT OFFICER, THE OFFICER, A LAW ENFORCEMENT OFFICER MAY ORDER AN IMMEDIATE STOP SALE UNTIL A TRANSIENT VENDOR'S LICENSE IS OBTAINED OR WITHOUT A WARRANT MAY SEIZE THE GOODS THAT THE TRANSIENT VENDOR IS OFFERING OR HAS OFFERED FOR SALE AND THE MOTOR VEHICLE OR OTHER MEANS OF TRANSPORTATION USED TO TRANSPORT OR CARRY THE GOODS.~~

(2) IF A TRANSIENT VENDOR SELLS OR OFFERS TO SELL GOODS IN THE STATE WITHOUT ~~COLLECTING~~ STATING AND CHARGING THE SALES AND USE TAX SEPARATELY FROM THE SALE PRICE AS REQUIRED UNDER TITLE 11 OF THE TAX - GENERAL ARTICLE, A LAW ENFORCEMENT OFFICER WITHOUT A WARRANT MAY SEIZE THE GOODS THAT THE TRANSIENT VENDOR IS OFFERING OR HAS OFFERED FOR SALE AND THE MOTOR VEHICLE OR OTHER MEANS OF TRANSPORTATION USED TO TRANSPORT OR CARRY THE GOODS THE TRANSIENT VENDOR'S LICENSE IS VOID AND SHALL BE SEIZED BY THE LAW ENFORCEMENT OFFICER AND RETURNED TO THE COMPTROLLER, AND THE PROVISIONS OF PARAGRAPH (1) OF THIS SUBSECTION APPLY.