(E) THE PROVISIONS OF THIS SECTION SHALL BE ENFORCED BY ANY STATE OR LOCAL LAW ENFORCEMENT OFFICER.

17–20A–05.

A TRANSIENT VENDOR WHO CONDUCTS BUSINESS IN THE STATE WITHOUT ~~POSSESSING~~ DISPLAYING A VALID TRANSIENT VENDOR'S LICENSE IS GUILTY OF A MISDEMEANOR AND UPON CONVICTION IS SUBJECT TO A FINE NOT TO EXCEED $2,500 FOR EACH OFFENSE.

17–20A–06.

THE REQUIREMENTS OF THIS SUBTITLE ARE IN ADDITION TO AND DO NOT EXEMPT OR OTHERWISE ALTER THE OBLIGATIONS OF A TRANSIENT VENDOR UNDER THE REQUIREMENTS OF:

(1) THE SALES AND USE TAX LAW UNDER TITLES 11 AND 13 OF THE TAX - GENERAL ARTICLE; AND

(2) ANY OTHER LICENSING OR PERMIT REQUIREMENTS UNDER THIS TITLE OR UNDER ANY OTHER LAWS OF THE STATE OR A SUBDIVISION OF THE STATE.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 1992.

Approved May 26, 1992.

CHAPTER 497

(Senate Bill 642)

AN ACT concerning

Sales and Use Tax – Personal Liability

FOR the purpose of altering the class of persons personally liable for the sales and use tax under certain circumstances; and generally relating to personal liability for the sales and use tax.

BY repealing and reenacting, with amendments,

Article – Tax – General

Section 11–601(c)

Annotated Code of Maryland

(1988 Volume and 1991 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows: