

(1) THE PROCUREMENT IS ESSENTIAL OR IN THE BEST INTERESTS OF THE STATE; AND

(2) THERE IS NO OTHER KNOWN SOURCE FOR THE PROCUREMENT AT A REASONABLE COST.

(D) IN ANY SOLICITATION, A UNIT SHALL PROVIDE NOTICE OF THE REQUIREMENTS OF THIS SECTION.

Article - Tax - General

11-105.

(A) [A] EXCEPT AS PROVIDED IN SUBSECTION (B) 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 [1.2%] 0.6% 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 \$4,200 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 \$4,200 OF THE GROSS AMOUNT OF SALES AND USE TAX THAT THE PERSON IS OR WOULD BE REQUIRED TO PAY WITH THE CONSOLIDATED RETURN.

[11-407.

(a) (1) A vendor licensed under Subtitle 7 of this title may submit to the Comptroller an application for authority to make direct payment, to the Comptroller, of the sales and use tax due on a purchase by that vendor.

(2) If the Comptroller approves the application, the Comptroller may issue to the applicant a permit to evidence the direct payment authority.

(3) The Comptroller may:

(i) issue the permit subject to reasonable and necessary terms and conditions; and

(ii) revoke the direct payment permit at any time for cause.

(b) A vendor who receives evidence that the buyer has a direct payment permit is discharged from:

(1) the duty to collect the sales and use tax; and

(2) the liability for the sales and use tax.]