

11-301.

The sales and use tax is computed on:

- (1) the taxable price of each separate sale;
- (2) if a combined sale is made, the combined taxable price of all retail sales on the same occasion by the same vendor to the same buyer; or
- (3) if retail sales of tangible personal property OR A TAXABLE SERVICE are made through vending OR OTHER SELF-SERVICE machines, the gross receipts from the retail sales.

11-405.

A vendor who sells tangible personal property OR A TAXABLE SERVICE through a vending OR OTHER SELF-SERVICE machine:

- (1) shall pay the sales and use tax to the Comptroller; and
- (2) may not collect the sales and use tax from the buyer as a separately stated item.

Article - Environment

9-1707.

(a) [(1)] In this section: [the following words have the meanings indicated.

(2) "Newspaper" means a newspaper within the meaning of § 11-215 of the Tax - General Article.

(3) (i) (1) "Newsprint" means paper of the type generally used in the publication of newspapers or commercial advertising inserts printed by the publisher that are made primarily from mechanical woodpulp combined with some chemical woodpulp[.]; AND

[(ii)](2) "Newsprint" includes paper made from old newspapers that have been deinked, using the recycled pulp in lieu of virgin pulp.

(b) (1) Except as provided in [subsections (g) and (h)] SUBSECTION (H) of this section, the recycled content percentage requirements for newspapers distributed in the State shall, on a statewide basis, be in accordance with the recycled content percentage requirements specified in subsection (c) of this section for the calendar year.

(2) In the year following any year in which the Secretary determines, based on the reports submitted under subsection (e) of this section, that the recycled content percentage requirements specified in subsection (c) of this section have not been met on a statewide basis, each newspaper shall:

(i) For newspapers distributed in the State, satisfy the recycled content percentage requirement under subsection (c) of this section for the calendar year; or