- (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.]