

to 336, inclusive, and to follow immediately after Section 307 of said Article, to provide for a tax of two percent (2%) in the use, storage and consumption of tangible personal property in this State.

SECTION 1. *Beit enacted by the Generat Assembly of Maryland.* That twenty-nine new sections be added to Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes", be under a new sub-title "Maryland Use Tax", said sections to be known as Sections 308 to 336, inclusive, and to follow immediately after Section 307 of said Article, and to read as follows:

308. As used in this sub-title, the following terms shall mean or include:

(a) "Person" means an individual, partnership, society, club, association, joint stock company, corporation, estate, receiver, trustee, assignee, referee, or any other person acting in a fiduciary or representative capacity, whether appointed by a court or otherwise, and any other group or combination of individuals acting as a unit.

(b) "Vendor" means every person engaging in the business of making sales in this State or elsewhere of tangible personal property, whether for immediate or future delivery, for use, storage or consumption within this State. When in the opinion of the Comptroller it is necessary for the efficient administration of this sub-title to regard any salesman, representative, peddler or canvasser as the agent of the dealer, distributor, supervisor or employer under whom he operates or from whom he obtains the tangible personal property sold by him, the Comptroller may, in his discretion, treat and regard such agent as the vendor jointly responsible with his principal, employer or supervisor for the collection and payment of the tax imposed by this sub-title.

(c) "Purchaser" means any person who shall have purchased tangible personal property for use, storage or other consumption in this State upon which a tax is imposed under Section 309 of this sub-title.

(d) "Use" means the exercise by any person within this State of any right or power over tangible personal property purchased either within or without this State by a purchaser from a vendor and includes but is not limited to the receipt, storage, keeping or retention for any length of time of any building materials by any contractor,