

324 (f), removing duplicated language from Section 326 (h), making Section 331(a) conform to the time for filing all other sales tax returns and correcting a typographical error therein, making Section 333 conform to the imposition of the sales tax and correcting a typographical error therein, providing that the lien created by the Retail Sales Tax Act shall apply to both real and personal property, changing the time for taking an appeal from the final determination of the Comptroller from sixty (60) to thirty (30) days and correcting a typographical error in Section 368; and to repeal and reenact, with amendments, Sections 372, 373, 375, 378, 385, 387 and 393 of Article 81 of the Annotated Code of Maryland (1957 Edition), title "Revenue and Taxes", subtitle "Maryland Use Tax", relating to the definitions of "Vendor", "Storage", "Retail sale" and "Sale at retail", striking the words "from a vendor" from Section 373, relating to credit for taxes paid to another State, limiting the exemption for certain property purchased by non-residents, correcting a typographical error in Section 378(d), conforming the date for filing returns with the Retail Sales Tax Act and providing that the lien for use tax shall apply to real and personal property; and to repeal Section 375(c) of Article 81 of the Annotated Code of Maryland (1957 Ed.), title "Revenue and Taxes," subtitle "Maryland Use Tax", relating to certain property sold by non-resident vendors which section is a duplication of Section 375(b) and to add a new subsection to Section 373 of Article 81 of the Annotated Code of Maryland (1957 Edition), to be known as Section 373(c) and to follow immediately after Section 373(b) to provide a depreciation credit for certain tangible personal property which is first used in another state.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Sections 324, 326, 331, 333, 342, 352 and 368 of Article 81 of the Annotated Code of Maryland (1957 Edition), title "Revenue and Taxes", subtitle "Retail Sales Tax Act", be and they are hereby repealed and reenacted, with amendments, to read as follows:

324. Definitions. As used in this subtitle, 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 any person selling property or rendering services upon the [receipt from] sale of which a tax is imposed under Section 325 of this subtitle.

(c) "Purchaser" means [a] any person who purchases tangible personal property or to whom services are rendered, [the receipts from] which are taxable under Section 325 of this subtitle.

(d) "Sale" and "selling" mean any transaction whereby title or possession, or both, of tangible personal property is or is to be transferred by any means whatsoever for a consideration including rental, lease or license to use, or royalty, by a vendor to a purchaser, or any transaction whereby services subject to tax under Section 325 of this subtitle are rendered for consideration to any purchaser by any ven-