

(2) OPERATES OUT OF THE STATE AND SELLS TANGIBLE PERSONAL PROPERTY OR A TAXABLE SERVICE FOR USE IN THE STATE; AND

(3) SUBMITS TO THE COMPTROLLER AN APPLICATION ON THE FORM THAT THE COMPTROLLER REQUIRES.

(B) SCOPE.

WHILE IT IS EFFECTIVE, A SPECIAL LICENSE AUTHORIZES THE LICENSEE TO COLLECT THE SALES AND USE TAX.

REVISOR'S NOTE: Subsections (a)(1) and (2) and (b) of this section are new language derived without substantive change from the second sentence of former Art. 81, § 377 and the first sentence, except as that sentence related to tax collection.

Subsection (a)(3) of this section is standard language added to state expressly that an application is required.

In subsection (a)(1) of this section, the reference to an applicant who "is not required to be licensed as an out-of-state vendor or a retail vendor" is substituted for the former reference to a vendor "not engaging in business in this State and making any sale of tangible personal property as described in § 376 of this subtitle", for clarity and consistency.

In subsection (b) of this section, the former phrase "in such manner and subject to such regulations as the Comptroller may prescribe" is deleted as surplusage. As to regulations by the Comptroller, see Title 2 of this article.

Defined terms: "Comptroller" § 1-101
 "Sales and use tax" § 1-101
 "Tangible personal property" § 11-101
 "Use" § 11-101

11-708. DISPLAY OF LICENSE.

EACH LICENSEE SHALL DISPLAY THE LICENSE IN EACH PLACE OF BUSINESS OF THE LICENSEE IN THE STATE.

REVISOR'S NOTE: This section is new language derived without substantive change from the second clause of the third sentence of former Art. 81, § 362 and the second clause of the third sentence of § 397.

The phrase "in the State" is added to conform to the administrative practice of requiring only those licensees in the State to display their licenses.