

Article - Business Regulation

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§17-20A-03.

(a) The Comptroller may provide by regulation or may order in an individual case that at least 10 days before entering the State to conduct business, a transient vendor shall notify the Comptroller, in writing, of the location or locations where it intends to conduct business and the date or dates on which it intends to conduct business.

(b) While conducting business in the State, a transient vendor shall permit the Comptroller to inspect:

- (1) its sales records, including sales receipts and inventory or price lists;
- and
- (2) the goods offered for sale.

(c) Subject to the hearing provisions of subsection (d) of this section, the Comptroller may suspend or revoke a license issued to a transient vendor under this subtitle if the transient vendor:

- (1) fails to notify the Comptroller as required under subsection (a) of this section;
- (2) provides false information to the Comptroller;
- (3) fails to collect the sales and use tax on all sales as required under Title 11 of the Tax - General Article; or
- (4) otherwise fails to comply with the provisions of the sales and use tax law or the provisions of this subtitle.

(d) (1) Except as otherwise provided in § 10-226 of the State Government Article, before the Comptroller takes any final action under this section, the Comptroller shall give the person against whom the action is contemplated an opportunity for a hearing before the Comptroller.

(2) The Comptroller shall give notice and hold the hearing in accordance with Title 10, Subtitle 2 of the State Government Article.

(3) The Comptroller may administer oaths in a proceeding under this subsection.

(4) If, after due notice, the person against whom the action is contemplated does not appear, nevertheless the Comptroller may hear and determine the matter.

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