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§11–108.

The sale or recharge of a prepaid telephone calling arrangement is taxable in the State if:

- (1) the sale or recharge takes place at the vendor's place of business located in the State;
- (2) the buyer's shipping address is in the State; or
- (3) there is no item shipped, but the buyer's billing address or the location associated with the buyer's mobile telephone number is in the State.

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