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§11–216.

(a) The sales and use tax does not apply to:

(1) a sale for use of tangible personal property that:

(i) is bought outside this State;

(ii) is intended solely for use in another state; and

(iii) is stored in this State pending shipment to another state;

(2) a sale of tangible personal property to a person obligated under a contract to incorporate that property into real property located in another state where the purchase or use of that property would not be subject to a sales tax, use tax, or similar tax; or

(3) except for that portion of the purchase price allocable to intended viewing in this State, a sale of a series of images stored on video tape or in other optical or digital forms or electronic signals generated from these images to a cable or other nonbroadcast television network, if the images are intended for viewing by television viewers located outside the State.

(b) The sales and use tax shall be paid:

(1) on a sale under subsection (a)(1) of this section, when the tangible personal property is imported or stored in the State; and

(2) on a sale under subsection (a)(2) of this section, when the sale is made.

(c) A person who pays the sales and use tax under subsection (b) of this section may obtain the exemption by:

(1) filing a claim for refund with the Comptroller when the property is removed from the State; and

(2) providing the Comptroller with the evidence that the Comptroller requires by regulation, including:

(i) evidence of use or removal of the property from the State; and

(ii) satisfactory proof of entitlement to exemption in another state.

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