# Article - Tax - General

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§11–403.

(a) Except as otherwise provided in this subtitle, a vendor shall collect the applicable sales and use tax from the buyer:

(1) at the time that the sale is made, regardless of when the taxable price is paid;

(2) if the tax is based on a credit or installment sale, at the time that the Comptroller requires by regulation; or

(3) if a sale for use is not taxable when the sale is made, at the time that the use becomes taxable.

(b) Except as otherwise provided in this title, unless a buyer is otherwise required by regulation to pay the sales and use tax directly to the Comptroller, the buyer shall pay the sales and use tax to the vendor at the time required under subsection (a) of this section.

(c) A vendor shall refund to a buyer the proportionate amount of sales and use tax that the buyer has paid if:

(1) (i) a sale is rescinded or canceled; or

(ii) the property sold is returned to the vendor; and

(2) the purchase price is wholly or partially repaid or credited.

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