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§11–502.

(a) Each vendor shall complete, under oath, and file with the Comptroller a sales and use tax return:

(1) on or before the 20th day of the month that follows the month in which the vendor makes any retail sale or sale for use; and

(2) for other periods and on other dates that the Comptroller specifies by regulation, including periods in which the vendor does not make any retail sale or sale for use.

(b) A return shall state, for the period that the return covers:

(1) for a vendor making a retail sale in the State:

(i) the gross proceeds of the business of the vendor;

(ii) the taxable price of sales on which the sales and use tax is computed; and

(iii) the sales and use tax due; and

(2) for a vendor making a sale for use:

(i) the total value of the tangible personal property or taxable service the use of which became subject to the sales and use tax; and

(ii) the sales and use tax due.

(c) If the Comptroller approves, a vendor engaging in more than 1 business in which the vendor makes retail sales or sales for use may file a consolidated return covering the activities of the businesses.

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