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§11–505.

(a) A transferee or auctioneer in a bulk transfer, as defined in § 6-102 of the Commercial Law Article, shall mail to the Comptroller the notice to creditors, as required in §§ 6-107 and 6-108 of the Commercial Law Article, whether or not:

(1) the transferor lists the Comptroller as a creditor; or

(2) the transferee or auctioneer knows that the transferor owes any sales and use tax.

(b) If the Comptroller finds that the transferor owes sales and use tax, the Comptroller shall file a claim for sales and use tax due from the transferor at the address required in the notice to creditors.

(c) If the Comptroller files a claim under subsection (b) of this section, the transferee or auctioneer shall withhold the amount stated in the claim from distribution to the transferor.

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