

BY: Committee on Ways and Means

AMENDMENTS TO HOUSE BILL NO. 260

(First Reading File Bill)

AMENDMENT NO. 1

On page 1, in the sponsor line, strike "Delegate Rzepkowski" and substitute "Delegates Rzepkowski, Bozman, Cryor, and Finifter"; in line 6, after "circumstances" insert "; providing that a sales and use tax registration license or comparable license from another state be provided to a vendor under certain circumstances"; and in line 10, strike "(1)".

AMENDMENT NO. 2

On page 1, in line 17, strike "(2)" and substitute "(3)"; and in line 25, after "2." insert "FOR THE SALE OF AN ANTIQUE OR USED COLLECTIBLE.".

On page 2, after line 4, insert:

"(2) (I) IF A BUYER PROVIDES A RESALE CERTIFICATE WITH A SALES AND USE TAX REGISTRATION NUMBER OF ANOTHER STATE AS PROVIDED UNDER PARAGRAPH (1)(III)2 OF THIS SUBSECTION, THE BUYER SHALL ALSO PROVIDE A COPY OF A SALES AND USE TAX REGISTRATION LICENSE ISSUED TO THE BUYER FROM THAT STATE.

(II) IF A BUYER IS FROM A STATE WITHOUT A SALES AND USE TAX, THAT BUYER SHALL PROVIDE A COPY OF A TRADER'S LICENSE FROM THAT STATE OR A COMPARABLE TYPE OF IDENTIFICATION.

[(2)] (3) (i) A vendor may not accept a resale certificate if the vendor knows or should know that the sale is not for the purpose of resale.

(ii) A vendor may not accept a resale certificate for a cash, check, or credit card sale if:

(Over)

1. the taxable price is less than \$200; and
2. the tangible personal property or taxable service is not delivered by the vendor directly to the buyer's retail place of business.

[(3)] (4) A vendor shall obtain a resale certificate from a buyer:

- (i) before the sale is consummated; or
- (ii) if the vendor receives a notice of the Comptroller's intent to assess sales and use tax for failure to obtain a proper resale certificate, within 60 days after the date on which the notice is mailed.

[(4)] (5) If the vendor fails to obtain the resale certificate as required, the Comptroller's assessment under paragraph [(3)(ii)] (4)(II) of this subsection is final."