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§11–302.

For each retail sale or sale for use other than a sale under § 11–405, § 11–406, or § 11–410 of this title, the sales and use tax shall be:

(1) stated separately from the sale price; and

(2) shown separately from the sale price on any record of a sale:

(i) at the time of the sale;

(ii) when the vendor issues evidence of the sale; or

(iii) when the vendor uses evidence of the sale.

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