

HCCC_SB 644_FAV.pdf

Uploaded by: Andrew Griffin

Position: FAV



March 4, 2026

Legislative Position: Favorable

Senate Bill 644

Sales and Use Tax - Certificates Indicating Multiple Points of Use - Alterations

Senate Budget & Taxation Committee

Dear Chair Guzzone and members of the committee:

Founded in 1969, the Howard Chamber of Commerce is dedicated to helping businesses—from sole proprietors to large international firms—grow and succeed. With the power of 700 members that encompass more than 170,000 employees, the Howard County Chamber is an effective partner with elected officials and advocates for the interests of the county's business community.

We write to express strong support for House Bill 933. This legislation represents a thoughtful and practical improvement to Maryland's sales and use tax framework that will help local technology companies comply more easily and effectively with Maryland's new tech tax.

SB 644 clarifies and modernizes the process for vendors and buyers to use certificates indicating multiple points of use for digital codes, digital products, and taxable services under the sales and use tax. Specifically, the bill ensures that a certificate meeting certain standard criteria is **deemed fully completed without prior Comptroller approval**, and that vendors are relieved of tax collection duties when presented with such a certificate within a defined timeframe. It also requires the Comptroller to publish a form and applies these changes retroactively for dates on or after July 1, 2025.

This bill addresses many of the technical compliance challenges that Maryland's tech sector has faced since the implementation of the digital and tech services tax. Local software developers, digital service providers, cloud and hosting companies, and other tech-oriented businesses have reported significant uncertainty and administrative burden in applying multiple-points-of-use certificates under current law, in some cases requiring manual tracking of tax jurisdictions and multiple invoices to remain compliant. By providing clear, uniform standards for what constitutes a completed certificate and removing unnecessary pre-approval requirements, SB 644 will reduce confusion and lower compliance costs.

We respectfully urge a favorable report on House Bill 933.

Sincerely,

Kristi Simon
President & CEO
Howard County Chamber of Commerce

SB0644 -- Sales and Use Tax - Certificates Indicat

Uploaded by: Brian Levine

Position: FAV



Senate Bill 644 -- *Sales and Use Tax - Certificates Indicating Multiple Points of Use - Alterations*
Senate Budget and Taxation Committee
March 4, 2026
Support

The Montgomery County Chamber of Commerce (MCCC), the voice of business in Metro Maryland, supports Senate Bill 644 -- *Sales and Use Tax - Certificates Indicating Multiple Points of Use - Alterations*.

Senate Bill 644 updates how the sales and use tax rules apply when digital products, digital codes, or taxable services are used in multiple locations. The bill provides that a certificate indicating multiple points of use is considered fully completed if it includes basic buyer and vendor information along with the buyer's Maryland registration number and a statement covering future purchases.

MCCC supports Senate Bill 644 because it simplifies tax compliance for companies operating across multiple locations. By recognizing a multiple-points-of-use certificate as fully complete with only basic buyer and vendor information and a Maryland registration number, the bill reduces unnecessary administrative burdens. This clarity makes it easier for businesses to accurately allocate sales and use tax on digital products and services used in multiple jurisdictions. Ultimately, Senate Bill 644 promotes a more efficient, predictable, and business-friendly tax environment that supports growth in Maryland's modern digital economy.

For these reasons, the Montgomery County Chamber of Commerce supports Senate Bill 644 and respectfully requests a favorable report.

The Montgomery County Chamber of Commerce (MCCC), on behalf of its members, champions the growth of business opportunities, strategic infrastructure investments, and a strong workforce to position Metro Maryland as a premier regional, national, and global business location. Established in 1959, MCCC is an independent, non-profit membership organization.

*Brian Levine | Vice President of Government Affairs
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SB0644_FAV_MTC_Sales & Use Tax - Certificates Indi

Uploaded by: Drew Vetter

Position: FAV



Senate Budget and Taxation Committee

March 4, 2026

Senate Bill 644 – *Sales and Use Tax – Certificates Indicating Multiple Points of Use – Alterations*

POSITION: SUPPORT

The Maryland Tech Council (MTC), with over 800 members, is the State's largest association of technology companies. Our vision is to propel Maryland to become the country's number one life sciences and technology innovation economy. MTC brings the State's life sciences and technology communities into a single, united organization that empowers members to achieve their goals through advocacy, networking, and education. On behalf of MTC, we submit this letter of **support** for Senate Bill 644.

Last year, the General Assembly enacted a 3% sales and use tax on data and information technology (IT) services, effective July 1, 2025. This tax has created a significant financial and operational burden on Maryland's tech community. Our ecosystem of smaller Maryland-based tech companies has felt these negative impacts most acutely, and we continue to believe that the tax has done significant real and reputational harm to Maryland's economic competitiveness.

On top of the challenges related to the new data and IT tax, a related challenge has been the application of Multiple Points of Use (MPU) certificates, a tool for taxpayers to correctly document when digital products and services are used across multiple tax jurisdictions. The MPU process is opaque and administratively burdensome, often requiring businesses to seek Comptroller approval before presenting certificates to vendors.

Senate Bill 644 makes common-sense improvements by clarifying what constitutes a fully completed MPU certificate, removing the need for prior approval, and streamlining compliance for businesses large and small. These changes reflect an understanding of how modern technology services are delivered and consumed, including in hybrid environments, across state lines, and often concurrently in multiple jurisdictions. It's particularly vital for small Maryland tech companies that lack large in-house tax departments; reducing unnecessary red tape directly helps these firms compete, innovate, and grow.

Small tech companies are an engine of innovation in our state, from cybersecurity and software design to cloud solutions and advanced analytics, and they deserve a tax landscape that is predictable, clear, and administratively modern. Senate Bill 644 advances that goal and offers relief as tech companies continue to manage the impact of the new tax on data and IT services. For these reasons, the MTC respectfully urges your favorable report on Senate Bill 644.

For more information call:

Andrew G. Vetter

J. Steven Wise

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410-244-7000

SB0644 - MBA - FAV - GR26.pdf

Uploaded by: Evan Richards

Position: FAV



SB 644 – Sales and Use Tax - Certificates Indicating Multiple Points of Use - Alterations

Committee: Senate Budget & Taxation Committee

Date: March 4, 2026

Position: Favorable

The Maryland Bankers Association (MBA) **SUPPORTS** SB 644. This legislation provides important updates to Maryland’s sales and use tax framework by deeming “multiple-points-of-use” (MPU) certificates as fully completed under specified circumstances, eliminating the requirement that purchasers obtain prior approval from the Comptroller before presenting an MPU certificate to a vendor, and clarifying that vendors are relieved of tax-collection obligations upon receipt of a properly completed certificate. Collectively, these improvements simplify and modernize the MPU process, reducing compliance burdens for businesses—particularly those with sophisticated, multi-state tax-allocation systems.

Maryland banks, which are significant purchasers of digital products, cybersecurity solutions, cloud-based platforms, and data-processing technologies, frequently deploy these tools across multiple branches and operational centers in different jurisdictions. A streamlined MPU documentation process enables bank tax departments to allocate use tax with greater accuracy, reduce administrative costs, and minimize the risk of inadvertent compliance errors. These efficiencies contribute to a more predictable regulatory and business environment while ensuring that all revenue appropriately due to the State continues to be collected.

The administrative refinements contained in SB 644 represent a thoughtful and balanced enhancement to Maryland’s tax administration framework—one that benefits taxpayers, vendors, and the Office of the Comptroller alike. Accordingly, MBA urges the issuance of a **FAVORABLE** report on SB 644.

The Maryland Bankers Association (MBA) represents FDIC-insured community, regional, and national banks, employing thousands of Marylanders and holding \$194.8 billion in deposits in over 1,100 branches across our State. The Maryland banking industry serves customers across the State and provides an array of financial services including residential mortgage lending, business banking, estates and trust services, consumer banking, and more.

MDCC_SB 644_Favorable.pdf

Uploaded by: Grason Wiggins

Position: FAV

Senate Bill 644

Position: Favorable

Committee: Budget and Tax

Date: March 4, 2026

Founded in 1968, the Maryland Chamber of Commerce (“Maryland Chamber”) is a statewide coalition of more than 7,000 members working to develop and promote strong public policy that ensures sustained economic growth and opportunity for all Marylanders.

Senate Bill 644 (“SB 644”) makes practical improvements to how Maryland administers sales and use tax for transactions involving multiple points of use (MPU). As digital products, cloud services, and enterprise software agreements increasingly span multiple states, SB 644 ensures that Maryland benefits from an administrative process that reflects the realities of modern commerce.

To be clear, SB 644 does not change Maryland’s tax base, raise rates, or create new exemptions. Instead, it focuses on improving administration. Current law requires purchasers to obtain prior approval from the Comptroller for each individual transaction before issuing an MPU certificate. That transaction-by-transaction approval process is inefficient and creates avoidable delays for both taxpayers and the Comptroller’s office.

SB 644 adopts a more streamlined approach seen in other states by treating MPU certificates in the same manner as resale or exemption certificates — as routine administrative documents issued directly to vendors. By allowing purchasers to provide a properly completed MPU certificate directly to vendors for qualifying purchases, the bill reduces unnecessary paperwork while maintaining appropriate safeguards.

Additionally, SB 644 bolsters administrative clarity by specifying what information must be included on an MPU certificate and creating a standardized form generated by the Comptroller. As a result, SB 644 provides consistency for taxpayers and vendors alike and reduces the risk of confusion or inadvertent noncompliance.

In short, SB 644 is a straightforward modernization measure. It improves efficiency, enhances clarity, and aligns Maryland’s administrative practices with those used in other states. **For these reasons, the Maryland Chamber respectfully requests a favorable report on SB 644.**

SB664.pdf

Uploaded by: Rossana Espinoza-Thorndahl

Position: FAV



March 2, 2026

**Education, Energy and Environment Committee
Maryland State Senate
Annapolis, MD 21401**

Re: Testimony concerning support for:

SB 664 – Child Care Scholarship Program: Child Care Providers Priority

(Senator Kevin M. Harris (D–District 27))

Dear Chair and Members of the Committee,

My name is Rossana Espinoza-Thorndahl. I am a resident of Montgomery County and Senior Director of the Latino Child Care Association of Maryland, Inc. (LCAM). LCAM is a nonprofit organization representing hundreds of Spanish-speaking family child care providers and early childhood educators in the state. I am providing written testimony on behalf of our organization.

The Latino Child Care Association of Maryland, we are writing to express our **strong support** for **SB 664 – Child Care Scholarship Program: Child Care Providers Priority**, scheduled for a hearing on March 4 before the Education, Energy, and Environment Committee.

SB 664 is a **simple, practical, and urgently needed measure** that would prioritize child care providers on the Child Care Scholarship Program (CCSP) waitlist. This improvement is especially important because **many family child care educators and center-based educators across Maryland rely on the CCSP to support their own families while continuing to provide essential care to others**. These educators form the backbone of the early childhood system, yet they often face financial barriers that threaten their ability to remain in the workforce.

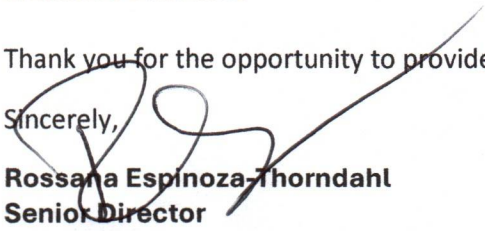
By ensuring that child care providers receive timely access to CCSP, SB 664 strengthens the stability of the child care workforce, supports small businesses, and helps maintain consistent, high-quality care for children and families. Prioritizing providers within the program is both **fair and strategic**, recognizing the critical role they play in sustaining Maryland's child care infrastructure.

We respectfully urge the Committee to issue a **favorable report** on SB 664.

Thank you for your consideration and for your continued commitment to Maryland's children, families, and early childhood educators.

Thank you for the opportunity to provide this written testimony.

Sincerely,


Rossana Espinoza-Thorndahl
Senior Director
Latino Child Care Association of Maryland, Inc. (LCAM)
240-883-1699
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SB644 - King - Sponsor Testimony.pdf

Uploaded by: Senator Nancy King

Position: FAV

NANCY J. KING
Legislative District 39
Montgomery County

MAJORITY LEADER

Budget and Taxation Committee

Chair

Education, Business, and
Administration Subcommittee



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THE SENATE OF MARYLAND
ANNAPOLIS, MARYLAND 21401

**Senate Bill 644 – Sales and Use Tax –
Certificates Indicating Multiple Points of Use - Alterations**

March 4, 2026

Mister Chairman and Members of the Budget and Taxation Committee:

As part of the 2025 Budget Reconciliation & Financing Act (BRFA), sales and use tax was extended to include certain digital and IT services. To address concerns raised by companies with locations both in and out of Maryland, the BRFA included provisions for multiple points of use (MPU) certificates.

Under current law, companies are required to seek prior approval from the Comptroller's Office to utilize the MPU Certificate, and the companies must subsequently provide a vendor with an MPU Certificate prior to every transaction in which the MPU Certificate will be utilized, including renewal transactions. In practice, this requires companies to expend significant amounts of time and resources to comply with the current MPU Certificate process.

Senate Bill 644 establishes a streamlined process for companies to utilize the Multiple Points of Use Certificate. This new streamlined process will alleviate compliance burdens for Maryland's businesses while maintaining appropriate safeguards.

By streamlining the MPU Certificate process, this legislation promotes economic competitiveness with our neighboring states while maintaining appropriate safeguards. This change will encourage technology, software, and service companies to invest, operate, and expand in Maryland. And the passage of this legislation will maintain revenue integrity.

Senate Bill 644 simply promotes accurate reporting by streamlining the MPU process and clarifying who is responsible for reporting and remitting the sales and use tax, and so I respectfully request a favorable report on Senate Bill 644.

SB644 - LOSWA.pdf

Uploaded by: Matthew Dudzic

Position: FWA



Letter of Support with Amendments

Senate Bill 644 – Sales and Use Tax – Certificates Indicating Multiple Points of Use – Alterations

*Budget & Taxation Committee
March 4, 2026*

What this bill does: SB644 alters the MPU certificate process to allow for “blanket” certificates that apply to all transactions with a vendor and eliminate Comptroller approval for MPU certificates.

Why this bill is important: As part of the 2025 Budget Reconciliation & Financing Act (BRFA), sales and use tax was expanded to include certain digital and IT services. To address concerns raised by companies with locations both in and out of Maryland, the BRFA included provisions for multiple points of use (MPU) certificates. MPU certificates allowed companies to proactively declare that they would be using the purchase both in and out of Maryland, relieving vendors of the obligation to collect sales tax on that transaction. The certificate holder would then be responsible for remitting use tax based on their Maryland usage.

The BRFA was signed into law on May 20, 2025, and the sales and use tax provisions (including MPU certificates) went into effect on July 1. In order to implement the BRFA’s changes by the required date, the Office of the Comptroller first created a temporary process by which businesses could request an MPU certificate for a transaction and Comptroller staff would manually review the request and issue the certificate. During this period, we collected feedback from participating businesses, and in late August we released an automated process that simplified the MPU application and automatically issued certificates in under an hour.

My office has worked closely with businesses, associations, and other partners to refine and improve the MPU certificate process since its inception. We have held numerous stakeholder meetings, conducted partner webinars, and surveyed users. While our latest process has had excellent feedback overall, some of Maryland’s larger companies have indicated that given the volume they are dealing with, obtaining an MPU certificate for each transaction is still burdensome even under the automated system.

SB644 seeks to alleviate the concern raised by Maryland’s larger businesses by removing the Comptroller approval process, making MPU certificates apply to all transactions with a vendor, and allowing certificates to be provided up to 90 days after the transaction.

While I support improving the MPU certificate process for all businesses, it is also important to ensure that the vendors who are obligated to collect sales tax under Maryland law can clearly and easily verify that they are not required to collect sales tax for a given transaction. Furthermore,



without some form of approval process, any business would be able to avoid paying sales tax by providing an MPU certificate, and my office would have very limited visibility into these transactions in order to audit and enforce that use tax in Maryland was being properly remitted. In cases where we identified that a business was misusing MPU certificates, we would also have no way to revoke a business's ability to continue issuing certificates.

The proposed amendments would provide an alternative solution that would allow businesses to issue blanket MPU certificates without removing all visibility or placing new burden on vendors. Businesses would be able to register with the Comptroller as authorized buyers with the authority to issue MPU certificates. An authorized buyer would use our automated system to issue the MPU certificate, which would apply to all future transactions. Businesses would not be required to estimate the apportionment of their Maryland usage prior to the transaction.

I would like to thank the bill sponsor, the Maryland Chamber of Commerce, and the many businesses who worked with my office closely both during our initial implementation of MPU certificates and on these amendments. My office is continuing to work with all stakeholders, and we are committed to creating a process that works for all.

I urge a favorable report on SB644, with the proposed amendments. Thank you for your consideration. If you have any questions, please reach out to Matthew Dudzic, Director of State Affairs, at MDudzic@marylandtaxes.gov.

Proposed Amendments

AMENDMENT NO. 1

On page 1, in line 3, strike “providing that” and substitute “authorizing”; in line 4, after “tax,” insert “a buyer to issue”; in line 5, strike “shall be deemed fully completed”; in line 6, after “circumstances” insert “and subject to certain limitations”; strike beginning with “providing” in line 6 down through “retroactively;” in line 13 and substitute “providing for the application for and denial, renewal, and revocation of an authorization for a buyer to issue multiple points of use certificates; providing for the validity and rescission of multiple points of use certificates; requiring an authorized buyer to provide and a vendor to verify a multiple points of use certificate in a certain manner;”; strike in their entirety lines 15 through 19, inclusive; and in line 22, strike “11-403(e)” and substitute “11-403(a) and (e)”.

AMENDMENT NO. 2

On page 2, after line 5, insert:

“(3) “AUTHORIZED BUYER” MEANS A BUYER AUTHORIZED BY THE COMPTROLLER TO ISSUE TO A VENDOR A MULTIPLE POINTS OF USE CERTIFICATE.”;

in lines 6, 8, and 15, strike “(3)”, “(4)”, and “(5)”, respectively, and substitute “(4)”, “(5)”, and “(6)”, respectively; after line 16, insert:

“(E) (1) SUBJECT TO THE LIMITATIONS OF THIS SECTION, A BUYER MAY ISSUE A MULTIPLE POINTS OF USE CERTIFICATE IF:

(I) THE BUYER REGISTERS WITH THE COMPTROLLER FOR A SALES AND USE TAX ACCOUNT; AND

(II) FOLLOWING REGISTRATION IN ACCORDANCE WITH ITEM (I) OF THIS PARAGRAPH, THE BUYER REQUESTS AND OBTAINS AUTHORIZATION FROM THE COMPTROLLER TO ISSUE A MULTIPLE POINTS OF USE CERTIFICATE.

(2) AN AUTHORIZATION TO ISSUE A MULTIPLE POINTS OF USE CERTIFICATE SHALL BE VALID FOR A PERIOD OF 2 YEARS UNLESS REVOKED BY THE COMPTROLLER UNDER PARAGRAPH (5) OF THIS SUBSECTION.

- (3) A BUYER MAY APPLY TO THE COMPTROLLER FOR A RENEWAL OF THE AUTHORIZATION TO ISSUE A MULTIPLE POINTS OF USE CERTIFICATE NO MORE THAN 60 DAYS BEFORE THE EXPIRATION OF THE CURRENT AUTHORIZATION.
- (4) THE COMPTROLLER MAY DENY A BUYER'S REQUEST FOR AUTHORIZATION OR RENEWAL OF AN AUTHORIZATION TO ISSUE A MULTIPLE POINTS OF USE CERTIFICATE FOR REASONABLE CAUSE, INCLUDING THE BUYER'S FRAUD, GROSS NEGLIGENCE, MISUSE OF A MULTIPLE POINTS OF USE CERTIFICATE, OR DELINQUENCY IN THE PAYMENT OF UNDISPUTED SALES AND USE TAX.
- (5) ON WRITTEN NOTICE TO A BUYER, THE COMPTROLLER MAY REVOKE THE BUYER'S AUTHORIZATION TO ISSUE A MULTIPLE POINTS OF USE CERTIFICATE FOR REASONABLE CAUSE, INCLUDING THE BUYER'S FRAUD, GROSS NEGLIGENCE, MISUSE OF A MULTIPLE POINTS OF USE CERTIFICATE, OR DELINQUENCY IN THE PAYMENT OF UNDISPUTED SALES AND USE TAX.
- (6) IF THE COMPTROLLER REVOKES A BUYER'S AUTHORIZATION IN ACCORDANCE WITH PARAGRAPH (5) OF THIS SUBSECTION, THE BUYER SHALL PROVIDE THE COMPTROLLER A LIST OF ALL VENDORS TO WHOM THE BUYER ISSUED MULTIPLE POINTS OF USE CERTIFICATES.”;

in line 17, strike “(e)” and substitute “(F)”; in the same line, strike “A” and substitute “AN AUTHORIZED”; and in line 28, after “at” insert “OR BEFORE”.

On pages 2 and 3, strike in their entirety the lines beginning with line 29 on page 2 through line 11 on page 3, inclusive, and substitute:

“(2) A MULTIPLE POINTS OF USE CERTIFICATE PROVIDED TO A VENDOR IN ACCORDANCE WITH PARAGRAPH (1) OF THIS SUBSECTION SHALL REMAIN IN EFFECT FOR ALL FUTURE PURCHASES FROM THE VENDOR UNTIL:

- (I) THE MULTIPLE POINTS OF USE CERTIFICATE EXPIRES;

(II) THE AUTHORIZED BUYER RESCINDS THE MULTIPLE POINTS OF USE CERTIFICATE; OR

(III) THE VENDOR KNOWS OR SHOULD KNOW THAT THE BUYER'S AUTHORIZATION TO ISSUE MULTIPLE POINTS OF USE CERTIFICATES HAS BEEN REVOKED.”.

On page 3, in line 12, strike “(4)” and substitute “(3)”; in the same line, strike “fully completed certificate indicating” and substitute “PROPERLY PRODUCED AND ISSUED”; in line 13, after “use” insert “CERTIFICATE”; in line 14, after “Comptroller” insert “FOR THE PERIOD AUTHORIZED ON THE MULTIPLE POINTS OF USE CERTIFICATE,”; in the same line, strike “(6)” and substitute “(7)”; strike in their entirety lines 16 through 28, inclusive, and substitute:

(Over)

“(4) AN AUTHORIZED BUYER MAY RESCIND A MULTIPLE POINTS OF USE CERTIFICATE ISSUED TO A VENDOR.

(5) A VENDOR WHO HAS RECEIVED NOTICE THAT A BUYER HAS RESCINDED A MULTIPLE POINTS OF USE CERTIFICATE IS RESPONSIBLE FOR COLLECTING THE TAX ON SALES MADE TO THE BUYER AFTER THE DATE OF RECISSION.”;

in line 29, strike “(5)” and substitute “(6)”; in the same line, after “The” insert “AUTHORIZED”; strike beginning with “delivering” in line 29 down through the first “use” in line 30; and in line 32, after “State” insert “TO DETERMINE THE APPLICABLE TAX DUE”.

On page 4, in lines 1, 17, and 23, strike “(6)”, “(7)”, and “(8)”, respectively, and substitute “(7)”, “(8)”, and “(9)”, respectively; strike beginning with “on” in line 1 down through “determined” in line 2 and substitute “USED TO DETERMINE THE

APPLICABLE TAX DUE IS”; in line 23, strike “(I)”; in the same line, strike “certificate indicating”; in the same line, after “use” insert “CERTIFICATE”; strike in their entirety lines 25 through 31, inclusive, and substitute:

“(10) AN AUTHORIZED BUYER SHALL PRODUCE A MULTIPLE POINTS OF USE CERTIFICATE IN THE FORM AND MANNER REQUIRED BY THE COMPTROLLER FOR EACH VENDOR FROM WHICH THE VENDOR INTENDS TO MAKE PURCHASES SUBJECT TO A MULTIPLE POINTS OF USE CERTIFICATE.

(11) IN ORDER TO PRODUCE A MULTIPLE POINTS OF USE CERTIFICATE, AN AUTHORIZED BUYER SHALL PROVIDE THE FOLLOWING INFORMATION:

(I) THE NAME OF THE BUYER;

(II) THE ADDRESS OF THE BUYER;

(III) THE MARYLAND COMBINED REGISTRATION NUMBER OF THE BUYER;

(IV) THE NAME OF THE VENDOR;

(V) THE ADDRESS OF THE VENDOR;

(VI) A STATEMENT AFFIRMING THAT ALL PURCHASES BY THE AUTHORIZED BUYER FROM THE VENDOR WILL HAVE MULTIPLE POINTS OF USE UNLESS THE AUTHORIZED BUYER OTHERWISE NOTIFIES THE VENDOR; AND

(VII) ANY OTHER INFORMATION THAT THE COMPTROLLER REQUIRES.

(12) WHEN AN AUTHORIZED BUYER WHO HAS PROVIDED A VENDOR WITH A MULTIPLE POINTS OF USE CERTIFICATE REASONABLY ANTICIPATES THAT A PURCHASE FROM THAT VENDOR WILL BE USED IN THE STATE AND NOT OUTSIDE

OF THE STATE, THE AUTHORIZED BUYER SHALL:

(I) NOTIFY THE VENDOR THAT THE SALE IS NOT SUBJECT TO THE MULTIPLE POINTS OF USE CERTIFICATE; AND

(II) PAY THE SALES TAX ON THAT PURCHASE TO THE VENDOR AT THE TIME OF THE SALE.

(13) A VENDOR WHO RECEIVES A MULTIPLE POINTS OF USE CERTIFICATE FROM AN AUTHORIZED BUYER SHALL, ON RECEIPT, VERIFY THE AUTHENTICITY OF THE CERTIFICATE IN THE MANNER PRESCRIBED BY THE COMPTROLLER.”;

and in line 32, strike “3.” and substitute “2.”.