

# **Title 03 COMPTROLLER OF THE TREASURY**

## **Subtitle 06 SALES AND USE TAX**

### **03.06.01 Sales and Use Tax**

Authority: Tax General Article, §2-103, Annotated Code of Maryland

#### **.33 Out-of-State Vendor**

A. (text unchanged).

B. A person engages in the business of an out-of-State vendor if the person:

(1)—(2) (text unchanged)

(3) Enters the State on a regular basis to provide service or repair for tangible personal property, either directly or indirectly through an agent, independent contractor, or subsidiary[; or]

(4) Regularly uses the person's vehicle's to sell or deliver tangible personal property or a taxable service for use in the State[.]; or

(5) *Sells tangible personal property or taxable services for delivery in the State, if, during the previous calendar year or the current calendar year, the person satisfies either of the following criteria:*

*(a) The person's gross revenue from the sale of tangible personal property or taxable services delivered in the State exceeds \$100,000; or*

*(b) The person sold tangible personal property or taxable services for delivery into the State in 200 or more separate transactions.*

*C. The requirements of §B(5) of this regulation shall be effective beginning October 1, 2018.*