

TRANSIENT VENDORS

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EFFECTIVE DATE: 12-01-13

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I. POLICY

Transient vendors are defined as persons who make sales subject to the sales and use tax, from a motor vehicle or from a roadside or temporary location. This would exclude a location that the vendor owns.

- A. The following law governs enforcement of transient vendor violations:
 - Business regulation, Title 17, 20A-2, requires that all persons operating a "transient" business must first obtain a transient vendors license.
- B. All transient vendor licenses are issued by the Comptroller's Office. The transient vender license is free; however the applicant must first obtain a State of Maryland sales and use tax license, and a business license for the county which they will be operating in. All transient vendor licenses are valid for ninety days. All transient vendor licenses are renewed only if the licensee is submitting sales and use tax reports and payments, if applicable.
- C. Transient vendors operating without a current transient vendor license may be issued a stop sale and/or a criminal citation.

IV. CANCELLATION: None.

Jeffrey A. Kelly, Director