

every person purchasing tangible personal property, the use, storage or consumption of which is subject to the tax imposed by this sub-title, and who has not paid the tax imposed by this sub-title to a vendor required or authorized to collect the same, shall make a return to the Comptroller covering the preceding calendar month. The Comptroller may permit or require such returns to be made for other periods and upon such other dates as he may by regulation specify. Such returns shall show the value of the tangible personal property purchased by such person, the use, storage or consumption of which became subject to the tax imposed by this sub-title during the period of time covered by the return.

323. At the time of filing the returns as specified in Sections 320 and 322 of this sub-title, the vendor or person so filing said returns shall pay to the Comptroller the taxes imposed by Section 309 of this sub-title.

324. The vendor or person subject to tax as provided in this sub-title shall be entitled to apply and credit against the amount of tax payable by him as stated in Section 323, an amount equal to three per cent (3%) of the gross tax to be remitted to the Comptroller to cover the expense in the collection and remittance of said tax; provided, however, that nothing contained in this Section shall apply to any vendor or person who shall fail or refuse to file his return with the Comptroller within the time prescribed by Sections 320 and 322 of this sub-title.

325. The taxes for the period for which a return is required to be filed by Section 320 and Section 322 of this sub-title shall be due and payable to the Comptroller on the date limited for the filing of the return for such period, without regard to whether a return is filed or whether the return which is filed correctly shows the amount of receipts and the taxes due thereon.

326. On or before thirty (30) days after the end of the tax year of each taxpayer required to pay the tax imposed by the provisions of this sub-title, such taxpayer shall make an annual return in such form as may be required by the Comptroller. After deducting the amount of prior tax payments made during the preceding tax year, the taxpayer shall transmit to the Comptroller with the return required to be filed by this section a remittance for any remaining tax payable by him for the preceding tax year. The taxpayer or his duly authorized agent shall verify