

April 30,

but shall not include

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by this sub-title, whether such person is a manufacturer, producer, wholesaler, jobber or retailer.

(e) The word "price" means the price to the ultimate consumer or user without any deductions on account of the cost of the property sold, the cost of materials used, losses or any other expense whatsoever. In the case of sales in which the consideration is paid or to be paid partly in money and partly in other tangible personal property, the price shall be only that part paid and to be paid in money.

(f) The word "Comptroller" means the Comptroller of the State of Maryland.

(g) The word "consumer" means the purchaser at final sale or the user of any tangible personal property subject to the tax imposed by this sub-title.

(h) The words "tangible personal property" shall ~~not~~ include gas, ~~water~~ (artificial or natural) electricity, ~~water~~ or steam.

See notes to sec. 72B.

1935, ch. 188, sec. 72B.

72B. For the privilege of engaging in the business of selling tangible personal property at retail, there is hereby imposed upon every person engaging in such business a license fee or tax, in addition to all other fees or taxes imposed by law, at the rate of one per centum of the gross receipts of any such person, on or after April 1st, 1935, to and including March 31st, 1936, from the sale of all tangible personal property at retail in this State.

Act imposing gross receipts tax is a revenue measure and courts cannot impose their judgment to that of the Legislature in imposing any tax or on the fairness of the amount imposed. Act not retroactive and not unconstitutional for that reason. Jones v. Gordy, Daily Record, July 16, 1935.

1935, ch. 188, sec. 72C.

72C. On or before the tenth day of May, 1935, and on the tenth day of each calendar month thereafter, every vendor who has made any sales at retail subject to the tax hereby imposed during the preceding calendar month, shall make a return to the Comptroller, stating the name of the vendor, his, her or its address, and the amount of the total selling price of all tangible personal property so sold, and shall pay the Comptroller the amount of the tax herein imposed. Such return shall be made on forms prescribed and furnished by the Comptroller and shall contain such other information as the Comptroller may reasonably require. The said returns need not be under oath or affirmation, but any false statement contained in said returns shall be subject to the penalties hereinafter provided.

See notes to sec. 72B.

1935, ch. 539, sec. 72CC.

72CC. In addition to the charges prescribed by Sections 202 and 203A of Article 56 of the Code of Public General Laws of Maryland (1929

include any property sold
or property in the hands of
the vendor