

to be brought to this State for use, storage or consumption in this State.

314. The tax to be collected as provided in this sub-title shall be stated and charged separately from the sale price and shown separately from the sale price on any record thereof at the time when the sale is made or at the time when evidence of the sale is issued or employed by the vendor. The tax shall be paid by the purchaser to the vendor, as trustee for and on account of the State, and the vendor shall be liable for the collection thereof for and on account of the State.

315. The vendor and any other officer of any corporate vendor required or permitted to collect the tax imposed by this sub-title shall be personally liable for the tax collected, and such vendor shall have the same right in respect to collecting the tax from the purchaser, or in respect to non-payment of the tax by the purchaser, as if the tax were a part of the purchase price of the property and payable at the time of the sale. Any vendor who fails to collect the tax pursuant to this sub-title and the regulations prescribed hereunder shall, in addition to all other penalties, be personally liable to the State for the amount uncollected.

316. The tax hereby imposed shall apply and be collected by the vendor required or permitted to collect the tax imposed by this sub-title from the purchaser at the time the sale is made regardless of the time when the purchase price is paid and delivered; unless the Comptroller shall provide by regulation in the case of credit or installment sales for the payment of the tax upon collection of the price or installments of the price or at some other time.

317. It shall be unlawful for any retailer to advertise or hold out or state to the public or to any customer directly or indirectly that the tax or any part thereof imposed by this sub-title will be assumed or absorbed by the retailer or that it will not be added to the selling price of the property sold, or if added to said price that it, or any part thereof, will be refunded. Any person violating any provision of this section shall be guilty of a misdemeanor and upon conviction shall be fined not more than five hundred dollars (\$500) or imprisoned for not more than six (6) months, or both for each offense.

318. Any person who uses, stores or consumes tangible personal property subject to tax under the provisions of