

this sub-title upon which the tax herein imposed has not been paid either to the Comptroller or to the vendor making the sale thereof, shall be liable for the tax. It shall be the duty of such person to file a return with the Comptroller and to pay the tax imposed by Section 309 of this sub-title. The return to be filed as specified in this Section shall be as prescribed in Section 322 of this sub-title.

319. For the purpose of the proper administration of this sub-title and to prevent evasion of the tax and the duty to pay the same as herein imposed, it shall be presumed that the tangible personal property sold by any person for delivery in this State, however made or carried, is sold for use, storage or consumption in this State. A like presumption shall apply to all tangible personal property delivered without this State and brought into this State by the purchaser thereof. The presumption contained in this Section may be overcome if the purchaser shall have in his possession a certificate, in such form as the Comptroller may prescribe, evidencing the fact that the tangible personal property was not sold for use, storage or consumption in this State as those terms are defined in Section 308 of this sub-title.

RETURNS AND PAYMENT OF TAX

320. Before the fifteenth day of August, 1947, and before the fifteenth day of each calendar month thereafter, every vendor engaging in business in this State and every vendor not engaging in business in this State but who, upon application to the Comptroller, has been expressly authorized to collect the tax, 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.

321. The form of returns required to be filed by Section 320 of this sub-title shall be prescribed by the Comptroller and shall contain such information as he may deem necessary for the proper administration of the tax. Such returns shall show, among other things the aggregate value of the tangible personal property sold by the vendor, 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.

322. Before the fifteenth day of August, 1947, and before the fifteenth day of each calendar month thereafter,