

liable to pay the same to the State for a period of four (4) years from and after the time when such tax becomes due and payable as provided herein.

330. Whenever the business or property of any person subject to tax under the terms of this sub-title shall be placed in receivership, bankruptcy or assignment is made for the benefit of creditors, or if said property is seized under restraint for property taxes, all taxes, penalties and interest imposed by this sub-title for which said person is in any way liable shall be a prior and preferred claim. No sheriff, receiver, assignee or other officer shall sell the property of any person subject to tax under the terms of this sub-title under process or Order of any Court without first determining from the Comptroller the amount of any taxes due and payable by said person, and if there be any such taxes due, owing or unpaid it shall be the duty of such officer to first pay to the Comptroller the amount of said taxes out of the proceeds of said sale before making any payment of any monies to any judgment creditor or other claimants of whatsoever kind or nature. Any person charged with the administration or distribution of any such property as aforesaid who shall violate the provisions of this section shall be personally liable for any taxes accrued and unpaid which are chargeable against the person otherwise liable for tax under the terms of this sub-section.

REGISTRATION

331. Every vendor engaged in business in this State except those registered under Section 295 of this Article, who shall sell or deliver tangible personal property for use, storage or consumption in this State shall obtain a license for the privilege of engaging in said business. Such person shall apply for the license required by this Section within sixty (60) days from and after the passage of this Act.

332. Each applicant for a license required by Section 331 of this sub-title shall on or before the first day of August, 1947, make out and deliver to the Comptroller, upon a blank to be furnished by him for that purpose, a statement showing the name of the applicant, the name and address of all agents of the applicant operating within this State, the location of any and all distribution houses or other places of business of the applicant in this State, and such other information as the Comptroller may prescribe.