

tax by the purchaser, as if the tax were a part of the purchase price of the property or service 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.

264. The tax hereby imposed shall apply and be collected by the vendor 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.

265. 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 the taxable services rendered, 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.

266. (a) Where a purchaser has failed to pay a vendor has failed to collect a tax upon a taxable sale, then in addition to all other rights, obligations and remedies provided in this sub-title, such tax shall be payable by the purchaser directly to the Comptroller, and the purchaser shall file a return thereof with the Comptroller and pay the tax imposed thereon to the Comptroller within fifteen (15) days after such sale is made.

(b) The Comptroller may, whenever he deems it necessary for the proper enforcement of this sub-title, provide by regulation that the purchaser shall file returns and pay directly to the Comptroller the tax herein imposed, at such times as returns are required to be filed and payment made by vendors.

267. Whenever a vendor makes sales through vending machines or in any other manner making collection of the tax impractical as provided herein, the Comptroller may:

(a) Authorize such vendors to prepay the tax and waive collection from the purchaser.