

(b) Require vendors so authorized, to furnish bond sufficient to secure prepayment of the tax and to print upon the property sold a statement to the effect that the tax has been paid in advance.

(c) The terms and conditions of this section shall be inapplicable unless the vendor shall make application to the Comptroller for the authority herein contained, and unless the Comptroller, after hearing, shall find that the conditions of the vendor's business are such as to render impracticable the collection of the tax in the manner otherwise provided under this sub-title.

268. It shall be presumed that all receipts for the sale of tangible personal property and services mentioned in this sub-title are subject to tax until the contrary is established, and the burden of proving that a receipt is not taxable hereunder shall be upon the vendor or the purchaser as the case may be. Unless the vendor shall have taken from the purchaser a certificate signed by and bearing the name and address of the purchaser and the number of his registration certificate to the effect that the property or service was purchased for resale, the sale shall be deemed a taxable sale of retail. The certificate herein required shall be in such form as the Comptroller shall, by regulation, prescribe and in case no certificate is furnished or obtained prior to the time the same is consummated, the tax shall apply as if the sale were made at retail.

269. In order to permit the tax imposed by this sub-title to be paid and collected on the basis of the total sales price on all sales made on the same occasion by the same vendor to the same purchaser, without regard to the value of the sales price of the separate items aggregating the total amount of the sale, any group or association of vendors are hereby authorized to establish appropriate rules and regulations to provide uniform methods of adding the average equivalent of the tax to the selling price in each sale or transaction subject to the tax. Such rules and regulations shall be valid and effective only if written approval of the Comptroller is given thereto. Such rules and regulations, if they do not involve price fixing, shall not be deemed illegal as in restraint of trade or commerce. In the event appropriate rules and regulations are not submitted to the Comptroller within 60 days after this sub-title takes effect, or within a reasonable period thereafter, fixed by the Comptroller, he shall formulate and promulgate appropriate rules and regulations to effectuate the