

purposes of this Section. Any rules and regulations adopted by any group or association of such vendors, with the approval of the Comptroller, and any rules and regulations promulgated by him on his own initiative, may be repealed, modified or amended by the Comptroller, in whole or in part, from time to time, after reasonable notice of such action has been given those affected.

RETURNS AND PAYMENT OF TAX

270. Before the fifteenth day of August, 1947, and before the fifteenth day of each calendar month thereafter, every vendor who has made any sale at retail taxable under the provisions of this sub-title during the preceding calendar month shall make a return to the Comptroller. 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.

271. The form of returns required to be filed by Section 270 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 total gross proceeds of the vendor's business for the month for which the return is filed; the gross proceeds of the business of the vendor upon which the tax is computed; the amount of the tax for which the vendor is liable and any further information necessary for the computation and collection of the tax which the Comptroller may prescribe.

272. At the time of filing his return as provided by Section 270 of this sub-title, each vendor shall pay to the Comptroller the taxes imposed by Section 260 of this sub-title.

273. The vendor shall be entitled to apply and credit against the amount of tax payable by him, as stated in Section 272 of this sub-title, an amount equal to three per cent. (3%) of the gross tax to be remitted by him to the Comptroller, to cover the vendor's expense in the collection and remittance of said tax; provided, however, that nothing contained in this section shall apply to any vendor who shall fail or refuse to file his return with the Comptroller within the time prescribed by Section 270 of this sub-title.

274. The taxes for the period for which a return is required to be filed by Section 270 of this sub-title shall be due by the vendor and payable to the Comptroller on