demand by the Comptroller, an additional penalty of five per centum (5%) shall be added.

(c) When both vendor and purchaser are liable for any tax, a deficiency assessment shall be levied first against the vendor but such assessment shall not be considered an election of remedies nor bar an assessment against the purchaser for the same tax or the part thereof unpaid by the vendor.

(d) All amounts received from any taxpayer shall be credited first to penalty and interest accrued and then to the tax due.

## JEOPARDY ASSESSMENT

282. (a) If the Comptroller finds that a person liable for tax under any provision of this sub-title designs to depart from the State or to remove his property therefrom or to conceal himself or his property therein or to do any other act tending to prejudice or to render wholly or partly ineffectual proceedings to collect such tax, unless such proceedings be brought without delay, the Comptroller shall cause notice of such findings to be given to such person, together with a demand for an immediate return and immediate payment of the tax, interest and penalty.

(b) If the amount of tax, interest and penalty specified in the notice of jeopardy assessment, as provided in this section, is not paid within ten (10) days after the service of said notice upon the person liable to pay the tax, the Comptroller may bring such action as he deems advisable for the prompt collection of the tax. If the person liable to pay the tax files with the Comptroller within ten (10) days from the notice given him of the jeopardy assessment, as provided in this section, satisfactory evidence that he is not in default in making any return or paying any tax prescribed by this sub-title, or that he will duly return and pay the tax to which the Comptroller's findings relate, then such tax shall not be payable prior to the time otherwise fixed in this sub-title; provided, however, that the findings of the Comptroller with respect to the responsibility of the person liable for tax in each case shall be final and conclusive.

## REFUNDS

283. Whenever any sale upon which a tax has been paid is rescinded or cancelled or the property sold is returned to the vendor, and the price repaid or credited