

299. In the case of a vendor who has no fixed place of business and sells from one or more vehicles, each such vehicle shall constitute a retail establishment for the purposes of this sub-title. In the case of a vendor who has no fixed place of business and does not sell from a vehicle, the application for license shall set forth the address to which any notice or other communication authorized by this sub-title may be sent to the applicant, and the place so designated shall constitute a retail establishment for the purposes of this sub-title.

300. Whoever engages in the business of selling tangible personal property at retail, or makes any sale which is subject to tax under the provisions of this sub-title without having a license therefor, as required by Section 296 of this sub-title, shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined not less than twenty-five dollars (\$25) and not more than one hundred dollars (\$100).

GENERAL POWERS OF COMPTROLLER

301. In addition to the powers granted to the Comptroller in this sub-title, he is hereby authorized and empowered:

(a) To make, adopt and amend such rules and regulations as he shall deem necessary to carry out the provisions of this sub-title and to define any terms used herein.

(b) To extend, for cause shown, the time of filing any return required to be filed by the provisions of this sub-title for such period as he may deem reasonable.

(c) To compromise disputed claims in connection with the tax imposed by this sub-title, and for cause shown to remit penalties and interest.

(d) To prescribe methods for determining the receipts from sales made or services rendered or for the allocation of such receipts into taxable and non-taxable receipts.

(e) To delegate any of his duties, powers and functions hereunder to a Deputy Comptroller or other employee or employees of his department.

(f) To request information from the State Tax Commission of Maryland or the Treasury Department of the United States relative to any person; and to afford information to the State Tax Commission of Maryland or the