

other fabrication is returned to the farmer or farm owner, miner or mine owner, thereafter for use on the farm, in the mine or on mine buildings.

331. Procedure upon failure to pay or collect tax; liability of corporate officers.

(a) When tax payable by purchaser directly to Comptroller; liability of corporate officers.—Where a purchaser has failed to pay or 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 subtitle, 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] *before the twenty-first day of the month following the month in which such sale is made.* When any corporate [vendor] *vendee* fails to pay the tax as provided in this section, then in addition to the liability of such corporate [vendor] *vendee*, the officers, or any of them, of such corporation shall be personally liable for such tax.

(b) Returns.—The Comptroller may whenever he deems it necessary for the proper enforcement of this subtitle, 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.

333. Presumption that receipts subject to tax; what deemed taxable sale at retail.

It shall be presumed that all [receipts for the sale] ~~of sales~~ of tangible personal property and services mentioned in this subtitle are subject to tax until the contrary is established, and the burden of ~~providing~~ PROVING that a [receipt] *sale* 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] *at 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 ~~sales~~ SALE were made at retail.

342. Limitation of actions and liens.

(a) Personal debt; limitation of actions.—The tax imposed by this subtitle and all increases, interests and penalties thereon shall become, from the time due and payable, a personal debt of the person liable to pay the same to the State of Maryland. An action may be brought at any time within six (6) years from the time the tax shall be due and payable by the Comptroller in the name of the State to recover the amount of any taxes, penalties and interest due under the provisions of this subtitle, but such actions shall be utterly barred after the expiration of the aforesaid six (6) years.

(b) Lien.—The tax, and all increases, interests and penalties thereon shall be a lien upon *all* the property, *real and/or personal*, of