

This section shall not apply to any property which is brought into this State for the purpose of engaging in or carrying on any business or for the purpose of making a profit.

[(f)] (e) Film rentals, etc.—Rentals of motion picture films and trailers and rentals of advertising posters for display on the theatre premises to persons whose gross receipts are taxable under Sections 402 to 411 of this article.

378. Events not preventing collection.

Every vendor required or permitted to collect the tax shall collect the tax imposed by the provision of this subtitle, notwithstanding the following:

(a) That the purchaser's order or the contract of sale is delivered, mailed, or otherwise transmitted by the purchaser to the vendor at a point outside of this State as a result of solicitation by the vendor through the medium of a catalog or other written advertisement; or

(b) That the purchaser's order or contract of sale is made or closed by acceptance or approval outside of this State or before said tangible personal property enters this State; or

(c) That the purchaser's order or contract of sale provides that said property shall be, or it is in fact, procured or manufactured at a point outside of this State and shipped directly to the purchaser from the point of origin; or

(d) That said property is mailed to the purchaser in this State from a point outside this State or delivered to a carrier at a point outside this State, F.O.B., or otherwise, and directed to the [vendor] *vendee* in this State, regardless of whether the cost of transportation is paid by the vendor or by the purchaser; or

(e) ~~that~~ THAT said property is delivered directly to the purchaser at a point outside this State, if it is intended to be brought to this State for use, storage or consumption in this State.

385. When returns to be filed.

Before the fifteenth day of August, 1947, and before the [fifteenth] *twenty-first* day of each calendar month thereafter, every vendor engaging in business in this State and every vendor not engaging in business in this State but who, upon application to the Comptroller, has been expressly authorized to collect the tax, shall make a return to the Comptroller covering the preceding calendar month. 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.

387. Return when tax has not been paid.

Before the fifteenth day of August, 1947, and before the [fifteenth] *twenty-first* day of each calendar month thereafter, every person purchasing tangible personal property, the use, storage or consumption of which is subject to the tax imposed by this subtitle, and who has not paid the tax imposed by this subtitle to a vendor