

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 such sale is made. *When any corporate vendor fails to pay the tax as provided in this section, then in addition to the liability of such corporate vendor, the officers, or any of them, of such corporation shall be personally liable for such tax.*

340(a). Whenever a taxpayer fails to file any return and/or pay the tax when due as required by this sub-title, there shall be assessed against him, *in addition to the tax due*, a penalty of ten percent (10%) of the tax due, plus interest at the rate of one-half of one percent ($\frac{1}{2}$ of 1%) per month or fraction of a month from the time the tax was due until paid.

340(d). When both vendor and purchaser are liable for any tax, *an [a deficiency] assessment may be levied against either of them [shall be first levied against the vendor], but such assessment shall not be considered an election of remedies nor bar an assessment against the other [purchaser] for the same tax or any portion [part] thereof which remains unpaid [by the vendor].*

348. Any taxpayer dissatisfied with any final determination of the Comptroller upon application for revision of any assessment or refusal of refund, may, within sixty (60) days after notice by the Comptroller of his determination, appeal from such determination to the Circuit Court for the County in which the taxpayer regularly conducts his business, *or in the County in which the transactions occurred upon which the assessment is based*, or to the Baltimore City Court if the taxpayer regularly conducts his business in Baltimore City, *or if the transactions on which the assessment is based occurred in Baltimore City*. Such appeal shall be limited to questions of law only, but the Comptroller shall file in the Court to which the appeal has been taken a certified copy of the record of proceedings held before him. Such appeals shall be taken by Petition setting forth the question or questions of law which it is desired by the Appellant to review, and notice thereof shall be given by summons or subpoena, duly served on all parties directly in interest, by the Sheriff of the County or City in which said appeal is filed. If the taxpayer, or the Attorney General on behalf of the State, or the Comptroller are dissatisfied with the determination of the Circuit Courts for the Counties or the Baltimore City Court, as the case may be, they or either of them may within thirty (30) days from the final order entered by such Court appeal to the Court of Appeals of Maryland, and the Court of Appeals shall immediately hear and determine such appeal.

353(a). Each vendor shall keep complete and accurate records of all taxable sales, together with a record of the tax collected thereon, and shall keep all invoices, bills of lading and such other pertinent records and documents in such form as the Comptroller may, by regulation, require. Such records and other documents shall be open at any time during business hours for inspection and examination by the Comptroller or any of his authorized representatives and shall be preserved for a period of *six (6) [three (3)]* years unless the Comptroller shall in writing consent to their destruction within that period or by order require that they be kept longer.