

(b) Whenever any taxpayer fails to keep records from which the tax imposed by this sub-title may be accurately computed, the Comptroller may make use of a factor developed by surveying *the business of the taxpayer including whatever records are available or by surveying* other taxpayers of the same type or otherwise compute the amount of tax due and this computation shall be prima facie correct.

SEC. 2. *And be it further enacted*, That Sections 322(k) and 361(h) of Article 81 of the Annotated Code of Maryland (1951 Edition), title "Revenue and Taxes", sub-title "Retail Sales Tax Act", be and the same are hereby repealed.

SEC. 3. *And be it further enacted*, That Sections 368(b), 368(c), 368(f), 368(f) (2), 368(h), 368(i), 369, 375 and 378 of Article 81 of the Annotated Code of Maryland (1951 Edition), title "Revenue and Taxes", sub-title "Maryland Use Tax", be and the same are hereby repealed and re-enacted, with amendments, to read as follows:

368. As used in this sub-title, the following terms shall mean or include:

(b) "Vendor" means every person [engaging in the business of] making sales in this State or elsewhere or tangible personal property or services subject to the tax imposed by this sub-title [whether for immediate or future delivery], for use, storage or consumption within this State. When in the opinion of the Comptroller it is necessary for the efficient administration of this sub-title to regard any salesman, representative, peddler or canvasser as the agent of the dealer, distributor, supervisor or employer under whom he operates or from whom he obtains the tangible personal property sold by him, the Comptroller may, in his discretion, treat and regard such agent as the vendor jointly responsible with his principal, employer or supervisor for the collection and payment of the tax imposed by this sub-title.

(c) "Purchaser" means any person to whom a taxable service has been rendered or who shall have purchased tangible personal property which is used, stored or consumed [for use, storage or other consumption] in this State upon which a tax is imposed under Section 369 of this sub-title.

(f) "Purchase" means the acquisition for a price by any person of taxable services or tangible personal property which is used, stored or consumed [for use, storage and consumption] within this State. A transaction shall be deemed to be a purchase if the acquisition of tangible personal property was effected by:

(1) The transfer, either conditionally or absolutely, of title or possession or both of the tangible personal property.

(2) [The transfer] A lease, rental or grant of a license to use (including royalty agreements), store or consume the tangible personal property.

(h) "Retail sale" and "Sale at retail" mean all sales in any quantity or quantities of tangible personal property, or services taxable under this sub-title, whether within or without this State to any person for the purpose of use, storage or consumption. [within this State. For the purposes of the tax imposed by this sub-title, the term "sale at retail" shall include but shall not be limited to the following:]

[ (1) Any production, fabrication or printing of tangible personal property on special order for a consideration. ]