

contrary is established, and the burden of proving that a 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 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, *as provided in Section 360A*, the tax shall apply as if the sale were made at retail.

361.

Each applicant for a license required by Section 360 and Section 360A of this subtitle shall on or before the first day of July, 1947, make out and deliver to the Comptroller, upon a blank to be furnished by him for that purpose, a statement showing the name of the applicant, each retail establishment where the applicant's business is to be conducted, the kind or nature of such business and such other information as the Comptroller may prescribe.

399.

All provisions not inconsistent with the provisions of this subtitle in Sections 344 and 345 of this Article relating to failure to file returns and incorrect returns; in Sections 347-350, both inclusive, of this Article relating to refunds; in Sections 351 and 352 of this Article relating to revisions and appeals; in Sections 357-359, both inclusive, of this Article relating to records, investigations and hearings; *in Section 360A relating to Direct Pay Permits*; in Section 365 of this Article relating to general powers of the Comptroller; in Sections 367 and 368 relating to general provisions; in Section 369 of this Article relating to penalties; and in Section 370 of this Article relating to disposition of proceeds are hereby made a part of this subtitle and shall be applicable hereto.

SEC. 2. *And be it further enacted*, That this Act shall take effect July 1, 1969.

Approved May 2, 1969.

CHAPTER 426

(Senate Bill 229)

AN ACT to repeal and re-enact, with amendments, Sections 342 (a) and 393 (a) of Article 81 of the Annotated Code of Maryland (1965 Replacement Volume), title "Revenue and Taxes," subtitles "Retail Sales Tax Act" and "Maryland Use Tax," respectively, to change the period of limitation for collection of Sales and Use Taxes, and to further provide that proof of fraud, or gross negligence shall remove the bar to the statute, and defining gross negligence.