

commodities and report and remit the same as hereinafter provided. The seller shall have the same right against the purchaser for the collection of this tax as he has for the collection of the sales price of his merchandise.

(2) Any person who uses or consumes any of the commodities subject to the tax by virtue of this section, who has not paid the tax thereon to a seller, shall pay the tax imposed directly to the Controller and shall file a return thereof by the twenty-fifth (25th) day of the month succeeding the month in which the commodity was used or consumed.

(3) Every seller required to collect the tax imposed by this section shall file a return thereof with the Controller and pay the tax imposed by the twenty-fifth (25th) day of the month next succeeding the month in which the taxable commodity was sold.

(4) Any seller who fails to collect or pay over to the Controller the tax imposed by this section shall become personally liable for the tax collected or required to be collected under this section.

(5) Any person, firm or corporation, who uses fuels which are produced, mined, refined, or manufactured by the user, shall be responsible for the payment of the tax imposed by this section to the same extent as if the fuels had been purchased from a seller.

(6) Any taxpayer failing to file any return and/or pay the tax imposed by this section within the time limited therefor, shall be assessed the amount of tax due, plus interest at the rate of one-half of one per centum ($\frac{1}{2}$ of 1%) per month and a penalty of ten per centum (10%) of the tax due.

(7) If a taxpayer is unable to collect accounts receivable in connection with which the tax imposed by this section has already been remitted by such taxpayer to the Controller, and such accounts have been charged off as worthless during a taxable year, then such taxpayer may apply for and be entitled to a refund of the amount of tax paid as to such worthless accounts; provided application for such refund is made within three (3) years from the date of the payment of such tax.

(8) If any sale on which the tax has been paid is rescinded or cancelled, the seller shall refund to the purchaser the amount of tax paid to him. Whenever any seller has refunded a tax paid by a purchaser, or whenever any taxpayer has erroneously, illegally or unconstitutionally paid the tax imposed by this section to the Controller, he shall refund such tax if application therefor is made in writing within three (3) years from the payment of the tax stating a proper ground or grounds for refund.

(e)(1) Every seller and every user 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 as are necessary to determine the amount of tax due. Such records and other documents shall be