

open at all times during business hours for inspection and examination by the Controller or other duly authorized representatives, agents or employees of Anne Arundel County, Maryland.

(2) If any taxpayer fails to keep records from which the tax imposed by this section may be accurately computed, the Controller may make use of a factor developed by surveying other taxpayers of the same type or otherwise compute the amount of tax due and there shall be a rebuttable presumption that said computation is correct.

(f) The tax imposed by this section, and all increases, interest and penalties thereon, shall constitute a lien upon the property of any person liable to pay the same from and after the time when notice has been given that such tax has become due and payable as provided herein. Notice of such lien shall be filed by the Controller with the Clerk of the Circuit Court of the County in which said property is located, or if located in Baltimore City, such lien shall be recorded in the Tax Lien Record maintained by the Bureau of Receipts and/or with the Clerk of the Superior Court of Baltimore City. The lien provided for in this section shall have the full force and effect of a lien of Judgment. Unless another date is specified by law, the lien arising at the date of non-payment as in this section specified and provided for shall continue with the same force and effect as a judgment lien until paid in full.

(g) The tax imposed by this section shall apply and be due and payable at the time the sale is made, regardless of the time when the purchase price is paid.

(h) It shall be unlawful for any person, firm or corporation who sells any of the commodities taxable under this section to hold out or advertise that he (or it) will absorb the tax imposed by said section or make any refund or rebate of such tax.

(i) Any person who wilfully fails to collect the tax imposed by this section, who wilfully fails to pay over to the Controller the tax imposed thereby, who wilfully fails to file a return required in connection with said tax, who wilfully makes any false statement or misleading omission in any such return or who wilfully fails to keep complete and proper records as required by law shall be guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than One Thousand Dollars (\$1,000.00) or be imprisoned for not more than six (6) months, or both, in the discretion of the Court, for each and every such offense.

SECTION 2. *And be it further enacted,* That if any provision of this Ordinance or the application thereof to any person or circumstance is held invalid for any reason, such invalidity shall not affect the other provisions or any other application of this Ordinance which can be given effect without the invalid provisions or application, and to this end, all the provisions of this Ordinance are hereby declared to be severable.

SECTION 3. *And be it further enacted,* That this Ordinance shall become law and take effect on the 1st day of July, 1971.

APPROVED AND ENACTED: June 4, 1971.