

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 ($1/2$ 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(8) If any sale on which the tax has been paid is rescinded or cancelled, the seller shall refund to the purchaser the amount of tax paid to him.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 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.