

(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 nonpayment 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