

## ANNE ARUNDEL COUNTY

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(8) If any sale on which the tax has been paid is rescinded or cancelled, the seller shall refund to the purchaser the amount of tax paid to him.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

(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