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 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, 1973.

READ AND PASSED May 29, 1973.

Bill No. 49-73

AN ORDINANCE to REPEAL AND re-enact, with[[out]] amendments, Section 17-710 of the Anne Arundel County Code (1967 Edition and Supplements), Title 17, "Taxation", Subtitle 7, "Miscellaneous Taxes", to levy and impose a tax on consideration for keeping, storing or docking boats; to provide the