

(1) On each sale where the price is from fifty-one cents (51¢) to one dollar (\$1.00), two cents (2¢);

(2) On each fifty cents (50¢) of price or fraction thereof where the sale is in excess of one dollar (\$1.00), one cent (1¢). The rate provided in this subsection shall apply to all deliveries completed on and after [July 1, 1968.] JUNE 1, 1977.

338.

The vendor shall be entitled to apply and credit against the amount of tax payable by him, as stated in § 337 of this subtitle, an amount equal to ~~one and~~ [one-half percent (1.5%)] 1.2 PERCENT of the gross tax to be remitted by him to the Comptroller, to cover the vendor's expense in the collection and remittance of said tax[; provided, however, that] HOWEVER, nothing contained in this section shall apply to any vendor who shall fail or refuse to file his return with the Comptroller within the time prescribed by § 335 of this subtitle.

373.

(A) An excise tax is hereby levied and imposed on the use, storage or consumption in this State of tangible personal property and certain services purchased within or without this State on or after the effective date of this section. The tax imposed by this section shall be paid by the purchaser and shall be computed as follows:

[(a) On each sale where the price is twenty-five cents (25¢), one cent (1¢);

(b) On each sale where the price is from twenty-six cents (26¢) to fifty cents (50¢), both inclusive, two cents (2¢);

(c) On each sale where the price is from fifty-one cents (51¢) to seventy-five cents (75¢), both inclusive, three cents (3¢);

(d) On each sale where the price is from seventy-six cents (76¢) to one dollar (\$1), both inclusive, four cents (4¢);

(e) On each sale where the price is in excess of one-dollar (\$1), four cents (4¢) on each even dollar plus one cent (1¢) for each twenty-five cents (25¢) or fraction thereof in excess of the even dollars.]

(1) ON EACH SALE WHERE THE PRICE IS 20 CENTS, THE TAX IS 1 CENT:

(2) ON EACH SALE WHERE THE PRICE IS FROM 21 CENTS TO 40 CENTS, BOTH INCLUSIVE, 2 CENTS;