The tax hereby levied does not apply to the following sales:

[(b) Sales where the purchase price is less than twenty-five cents.]

(g-1) Sales of new or used vessels upon which the excise tax levied and imposed by § 8-716 of the Natural Resources Article of the Code, is collected by the Department of [Chesapeake Bay Affairs] NATURAL RESOURCES. The exemption shall not be applicable to the leasing or rental of new or used vessels.

334.

[In order] THE COMPTROLLER MAY ADOPT ANY APPROPRIATE RULE OR REGULATION to permit the tax imposed by this subtitle to be paid and collected on the basis of the total sales price on all sales made on the same occasion by the same vendor to the same purchaser, without regard to the value of the sales price of the separate items aggregating the total amount of the sale[, any group or association of vendors are hereby authorized to establish appropriate rules and regulations to provide uniform methods of adding the average equivalent of the tax to the selling price in each sale or transaction subject to the tax. Such rules and regulations shall be valid and effective only if written approval of the Comptroller is given thereto. Such rules and regulations, if they do not involve price fixing, shall not be deemed illegal as in restraint of trade or commerce. In the event appropriate rules and regulations are not submitted to the Comptroller within 60 days after this subtitle takes effect, or within a reasonable period thereafter, fixed by the Comptroller, he shall formulate and promulgate appropriate rules and regulations to effectuate the purposes of this section. Any rules and regulations adopted by any group or association of such vendors, with the approval of the Comptroller, and any rules and regulations promulgated by him on his own initiative, may be repealed, modified or amended by the Comptroller, in whole or in part, from time to time, after reasonable notice of such action has been given those affected].

335.

Before the twenty-first day of each calendar month every vendor who has made any sale at retail taxable under the provisions of this subtitle during the preceding calendar [months] MONTH shall make a return to the Comptroller. The Comptroller may permit or require such returns to be made for other periods and upon such other dates as he may by regulations specify.

351.

(a) (1) Any taxpayer may apply to the Comptroller for revision of the tax assessed against him by the