the purchaser and the number of his registration certificate to the effect that the property or service was purchased for resale, the sale shall be deemed a taxable sale at retail. The certificate herein required shall be in such form as the Comptroller shall, by regulation, prescribe and in case no certificate OR EVIDENCE OF THE POSSESSION OF A DIRECT PAYMENT PERMIT is furnished or obtained prior to the time the [same] SALE is consummated[, as provided in § 360A], the tax shall apply as if the sale were made at retail.

369.

It shall be unlawful for any taxpayer or any officer of a corporate taxpayer to:

(a) Wilfully fail to collect the tax imposed by this subtitle in accordance herewith; or

(b) Wilfully fail to pay over the tax imposed by this subtitle in accordance herewith; or

(c) Wilfully fail to file A return required by this subtitle; or

(d) Wilfully make any false statement or misleading omission in any return pursuant to this subtitle; or

(e) Wilfully fail to keep records in accordance with this subtitle and any regulations of the Comptroller pursuant hereto; or

(f) Wilfully evade payment of the tax imposed by this subtitle by using a sales tax license number or exemption number which has not been issued by the Comptroller to the person so using such number.

Any person violating this section shall be guilty of a misdemeanor and upon conviction shall be fined not more than [one thousand dollars ($1,000.00)] $1,000 or [imprisonment] IMPRISONED for not more than [one] 1 year, or both.

372.

As used in this subtitle, the following terms shall mean or include:

[(d) "Use" means the exercise by any person within this State of any right or power over tangible personal property purchased either within or without this State and includes but is not limited to the receipt, storage, keeping or retention for any length of time of any building materials by any contractor, builder, or property owner. This term shall also include but not be limited to use of facilities, tools, tooling, machinery or equipment (including, but not limited to dies, molds and patterns) by a purchaser thereof even though he transfers title to another either before or after use by him and without regard