

thereof, or the District of Columbia is less than the rate imposed by this subtitle, the [different] DIFFERENCE between the tax due under this subtitle and the tax computed at the rate of such other tax in accordance with the formula set forth in § 373 [(d)] (A) of this subtitle shall be paid to the Comptroller.

[(e) Rentals of motion picture films and trailers and rentals of advertising posters for display on the theatre premises to persons whose gross receipts are taxable under §§ 402 to 411 of this article.

(f) Rentals of kidney machines, including dialyzers, delivery systems and their accessory equipment, and other hemodialysis products, on order by a licensed physician and pursuant to § 270B of Article 43 of this Code, by persons who require regular treatment, in their homes, by a kidney machine because of the permanent loss of the function of their kidneys.

(g) Film or video tape for use only in television broadcasting by a station specifically licensed by the Federal Communications Commission to a city or town outside the State of Maryland.]

[384.

For the purpose of the proper administration of this subtitle and to prevent evasion of the tax and the duty to pay the same as herein imposed, it shall be presumed that the tangible personal property sold by any person for delivery in this State, however made or carried, is sold for use, storage or consumption in this State. A like presumption shall apply to all tangible personal property delivered without this State and brought into this State by the purchaser thereof. The presumption contained in this section may be overcome if the purchaser shall have in his possession a certificate, in such form as the Comptroller may prescribe, evidencing the fact that the tangible personal property was not sold for use, storage or consumption in this State as those terms are defined in § 372 of this subtitle.]

385.

Before [the fifteenth day of August, 1947, and before] the twenty-first day of each calendar month [thereafter], every vendor engaging in business in this State and every vendor not engaging in business in this State but who, upon application to the Comptroller, has been expressly authorized to collect the tax, shall make a return to the Comptroller covering the preceding calendar month. The Comptroller may permit or require such returns to be made for other periods and upon such other dates as he may by regulation specify.