

CHARGEABLE TO ANY ROYALTY OWNER FROM THE AMOUNT DUE SUCH ROYALTY OWNER AND SUCH MONIES SO DEDUCTED FROM PAYMENTS DUE PRODUCERS FOR THE PAYMENT OF THIS TAX SHALL BE HELD BY THE PURCHASER IN TRUST FOR THE USE AND BENEFIT OF GARRETT COUNTY AND SHALL NOT BE COMMINGLED WITH ANY OTHER FUNDS HELD BY SAID PURCHASER, AND SHALL BE REMITTED TO THE COUNTY COMMISSIONERS, TOGETHER WITH THE PURCHASER'S PROPORTION OF SAID TAX, IN ACCORDANCE WITH THE TERMS AND PROVISIONS OF THIS SUB-TITLE; AND IT SHALL BE THE DUTY OF EACH SUCH PURCHASER TO KEEP ACCURATE RECORDS OF ALL SUCH GAS PURCHASED.

(5) THE TAX HEREIN LEVIED SHALL BE DUE AND PAYABLE AT THE OFFICE OF THE COUNTY COMMISSIONERS OF GARRETT COUNTY ON THE LAST DAY OF APRIL, JULY, OCTOBER AND JANUARY OF EACH CALENDAR YEAR, BASED ON THE AMOUNT OF GAS PRODUCED, SAVED AND COLLECTED DURING THE CALENDAR QUARTER ENDING ON THE LAST DAY OF MARCH, JUNE, SEPTEMBER AND DECEMBER, RESPECTIVELY, AND ON OR BEFORE SUCH DATE EACH PURCHASER SHALL MAKE AND DELIVER TO THE COUNTY COMMISSIONERS A VERIFIED REPORT, ON FORMS PRESCRIBED BY THEM, SHOWING THE GROSS AMOUNT OF GAS PRODUCED AND COLLECTED, LESS THE EXCLUSIONS AND AT THE PRESSURE BASE SET OUT HEREIN, UPON WHICH THE TAX HEREIN LEVIED ACCRUES, TOGETHER WITH DETAILS AS TO AMOUNT OF GAS, FROM WHAT LEASES SAID GAS WAS PRODUCED AND COLLECTED, THE CORRECT NAMES AND ADDRESSES OF THE PRODUCER AND PURCHASER OF SAID GAS, AND SUCH OTHER INFORMATION AS THE COUNTY COMMISSIONERS MAY REQUIRE. IN NO EVENT SHALL A PRODUCER OR PURCHASER BE RELIEVED OF RESPONSIBILITY FOR THE TAX UNTIL SAME SHALL HAVE BEEN PAID, AND PROVIDED, IN THE EVENT THE AMOUNT OF THE TAX HEREIN LEVIED AS THE PRODUCER'S PROPORTION THEREOF SHALL BE WITHHELD BY A PURCHASER FROM PAYMENTS DUE A PRODUCER AND SAID PURCHASER FAILS TO MAKE PAYMENT OF THE TAX TO THE COUNTY COMMISSIONERS AS PRO-