

(12) "OPERATOR" SHALL MEAN THE PERSON HAVING THE ACTIVE MANAGEMENT AND OPERATION OF THE WELL.

(13) THE PHRASE "THE BUSINESS OF COLLECTING, DISTRIBUTING OR PRODUCING GAS" SHALL APPLY TO ANY PERSON IN THE BUSINESS OF PURCHASING OR PRODUCING GAS FOR RE-SALE TO DOMESTIC AND INDUSTRIAL CONSUMERS AND SHALL INCLUDE ANY PERSON WHO HAS VOLUNTARILY SUBMITTED TO THE REGULATIONS OF THE FEDERAL POWER COMMISSION OR THE PUBLIC SERVICE COMMISSION REGULATIONS OF THE STATE OF MARYLAND.

(14) "TAX-PAYER" SHALL MEAN ANY PERSON SUBJECT TO THE TAX HEREIN LEVIED.

302C. (LIABILITY FOR TAX). (1) WHEN IT SHALL APPEAR THAT A TAXPAYER TO WHOM THE PROVISIONS OF THIS SUB-TITLE SHALL APPLY HAS ERRONEOUSLY PAID MORE TAXES THAN WERE DUE DURING ANY TAXPAYING PERIOD, EITHER ON ACCOUNT OF A MISTAKE OF FACT OR LAW, IT SHALL BE THE DUTY OF THE COUNTY TREASURER, UPON ORDER OF THE COUNTY COMMISSIONERS, TO CREDIT THE TOTAL AMOUNT OF TAXES DUE BY SUCH TAXPAYER FOR THE CURRENT PERIOD WITH THE TOTAL AMOUNT OF TAXES SO ERRONEOUSLY PAID, OR TO MAKE REFUND IN A PROPER CASE.

(2) THE TAX HEREBY LEVIED SHALL BE PAID BY THE FIRST PURCHASER PURCHASING THE SAME FROM THE PRODUCER, WHO SHALL MAKE DEDUCTION AS AFORESAID; PROVIDED, HOWEVER, THAT THE FAILURE OF FIRST PURCHASER TO PAY SAID TAX SHALL NOT RELIEVE ANY SUBSEQUENT PURCHASER FROM THE PAYMENT OF SAME, WHERE THE FIRST PURCHASER DOES NOT ACCOUNT FOR AND PAY SAID TAX, AND IT SHALL BE THE DUTY OF EVERY PERSON PURCHASING GAS PRODUCED IN GARRETT COUNTY TO SATISFY HIMSELF OR ITSELF THAT THE TAX ON SAID GAS HAS BEEN OR WILL BE PAID BY THE PERSONS PRIMARILY LIABLE THEREFOR.

203D. (VERIFYING REPORTS.) THE COUNTY COMMISSIONERS MAY, THROUGH THE COUNTY AUDITORS, OR OTHER AUDITORS AND/OR OTHER