

THE CORRECT AMOUNT DUE, AND THE PURCHASER OF GAS SHALL BE LIABLE, AS ADDITIONAL PENALTY, FOR THE REASONABLE EXPENSES OF THE REASONABLE VALUE OF SUCH SERVICES OF REPRESENTATIVES OF THE COUNTY COMMISSIONERS, INCURRED IN SUCH INVESTIGATION AND AUDIT; PROVIDED, THAT ALL FUNDS COLLECTED FOR AUDITS AND EXAMINATIONS SHALL BE PLACED IN A NATURAL GAS AUDIT FUND OF GARRETT COUNTY AND SHALL CONSTITUTE A REVOLVING FUND WHICH MAY BE USED FROM TIME TO TIME BY THE COUNTY COMMISSIONERS IN MAKING SUCH AUDITS IN ADDITION TO THE GENERAL APPROPRIATION MADE FOR SUCH PURPOSES, AND ALL OF SAID FUNDS TO BE PLACED IN SAID FUND ARE HEREBY APPROPRIATED FOR SUCH PURPOSE. THE COUNTY COMMISSIONERS OF GARRETT COUNTY ARE HEREBY AUTHORIZED TO COLLECT ALL DELINQUENT TAXES, PENALTIES, AND OTHER AMOUNTS DUE AND TO ENFORCE ALL LIENS UNDER THIS LAW, BY CIVIL SUIT.

302H. (SUIT TO COLLECT TAX). (A) IF ANY PURCHASER OF NATURAL AND/OR CASING-HEAD GAS FAILS OR REFUSES TO PAY ANY TAX, PENALTY OR INTEREST WITHIN THE TIME AND MANNER PROVIDED BY THIS SUB-TITLE AND IT BECOMES NECESSARY TO BRING SUIT OR TO INTERVENE IN ANY MANNER FOR THE ESTABLISHMENT OR COLLECTION OR SAID CLAIM IN ANY JUDICIAL PROCEEDINGS, ANY REPORT FILED IN THE OFFICE OF THE COUNTY COMMISSIONERS BY SUCH PURCHASER OR PRODUCER OR REPRESENTATIVE OF SAID PURCHASER OR PRODUCER OR A COPY THEREOF CERTIFIED TO BY THE COUNTY COMMISSIONERS SHOWING THE AMOUNT OF GAS PRODUCED ON WHICH TAX, PENALTIES OR INTEREST HAVE NOT BEEN PAID, OR ANY AUDIT MADE BY THE COUNTY COMMISSIONERS OR THEIR REPRESENTATIVES FROM THE BOOKS OF SAID PURCHASER WHEN FILED AND SWORN TO BY SUCH REPRESENTATIVE AS BEING MADE FROM THE RECORDS OF SAID PURCHASER, SUCH REPORT OR AUDIT SHALL BE ADMISSABLE IN EVIDENCE IN SUCH PROCEEDINGS AND SHALL BE PRIMA FACIE EVIDENCE OF THE CONTENTS THEREOF; PROVIDED, HOWEVER, THAT THE IN-