

Article 66¹/₂ of the Annotated Code of Maryland (1957 Edition), title "Motor Vehicles," subtitle "Administration—Registration—Titling," to follow immediately after Section 29 thereof, and to read as follows:

29A.

Whenever the excise tax imposed by Section 29 shall be collected by any dealer for the Department ON AND AFTER JANUARY 1, 1966 FOR ANY CLASS A MOTOR VEHICLE the dealer shall be entitled to apply and credit against the amount of the tax collected for the Department, an amount equal to two per centum (2%) of the gross tax collected by him for the Department, to cover his expense in the collection and remittance of the tax.

29B.

(a) ~~Whenever~~ ON AND AFTER JANUARY 1, 1966, WHENEVER the Department shall find that a dealer does not have adequate records or has incorrect records of sales or resales of new or used motor vehicles, and that the amount of excise tax collected for the Department under Section 29 on these sales cannot be accurately determined, the Department shall determine the taxable sales of the dealer for the period or periods involved and compute the tax from the best information available. Such determination and/or computation shall be *prima facie* correct.

(b) When the Department shall determine the sales of new or used vehicles and compute the tax due, it shall levy a deficiency assessment against the dealer in the amounts specified in Section 345(1) and (2) of Article 81 of this Code, as amended from time to time. The Department shall notify the dealer of the tax due and of the amount of the deficiency assessment. Upon the dealer's failure to pay the tax and assessment within ten (10) days after receiving notice from the Department, the Department may levy, in addition to the tax and assessment, a penalty in the amount of twenty-five per centum (25%) of the tax due.

(c) The Department is authorized to adopt reasonable rules and regulations to carry out provisions similar to those contained in Section 346 of said Article 81, as amended from time to time.

(d) If any dealer shall fail to keep any records of sales of motor vehicles, the Department may compute the tax due as provided in Section 357(b) of said Article 81, as amended from time to time.

(e) All amounts received from any dealer under this section shall be credited first to penalty and interest accrued of whatever kind under this section and then to the tax due.

SEC. 2. And be it further enacted, That this Act shall take effect June 1, 1965.

Approved April 8, 1965.