

ings; (iv) vehicles acquired by insurance companies as a result of fire, theft, or collision claims; (v) involuntary transfers of motor vehicles to a registered dealer when no certificate of title is available.

§ 3-832. Dealer may retain 2% of gross tax collected.

(a) If the excise tax imposed by section 3-830 is collected by any dealer for the department for any Class A motor vehicle the dealer is entitled to apply and credit against the amount of the tax collected for the department, an amount equal to 2% of the gross tax collected by him for the department, to cover his expense in the collection and remittance of the tax.

(b) If the department finds 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 3-830 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. The determination and/or computation shall be prima facie correct.

(c) If the department determines the sales of new or used vehicles and computes 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 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 25% of the tax due.

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

(e) If any dealer fails 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.

(f) 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.

§ 3-833. Refund of overpayment of excise tax.

If the department determines there has been an overpayment of excise tax levied by section 3-830, or an overpayment has resulted from whatever cause, the department may submit the overpayments and the supporting data whether accompanied by written claim or not, to the Comptroller for refund to the person entitled thereto.

§ 3-834. Fees for issuance of replacements for lost registration and title materials.

Fees to be charged by the department for the replacement of lost certificates of title, registration certificates and registration plates are:

1. Certificate of title, fifty cents,
2. Registration card, fifty cents,