

*extraction and prior to absorption, refining or processing of such hydro-carbons and the quantity of the products shall be measured by the total yield of the processing plant from such gas.*

*(c) The tax hereby levied shall be the liability of the producer and purchaser of gas in the following proportions: the producer shall be liable for sixty per cent (60%) of the tax hereby levied and the purchaser shall be liable for forty per cent (40%) of the tax hereby levied.*

*(d) The first purchaser of gas shall pay the total tax on all gas purchased, making the payments of tax to the County Commissioners of Allegany County by legal tender or cashier's check payable to said County Commissioners. The first purchaser shall be entitled to deduct the proportionate amount of the tax chargeable to the producer and royalty owner from the amount due the producer from whom such gas is purchased and such producer shall be entitled to deduct the proportionate amount of the tax chargeable to any other producer owning an interest in such gas from the amount due such other producer and shall be entitled to deduct the proportionate amount of the tax 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 Allegany 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 subtitle; and it shall be the duty of each such purchaser to keep accurate records of all such gas purchased.*

*(e) The tax herein levied shall be due and payable at the office of the County Commissioners of Allegany 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 provided herein, and said producer pays said tax himself, the producer may bring legal action against such purchaser to recover the amount of tax so withheld, together with penalties and interest which may have accrued by failure to make such payment and shall be entitled to reasonable attorney's fees and court costs incurred by legal action.*

*(f) Unless such payment of tax on all gas produced and collected during any quarter or fractional part thereof shall be made on or before the date due as hereinabove specified, such payment shall be-*