

come delinquent and a penalty of ten per cent (10%) of the amount of the tax shall be added; such tax and penalty shall bear interest at the rate of six per cent (6%) per annum from the date due until the date paid.

(g) The producer's proportion of the tax herein levied shall be borne ratably by all interested parties, including royalty interests, lessor's interest, or any other interest, whether by lease, contract, or otherwise, except the purchaser's interest, and the purchaser is hereby authorized and required to withhold from any payment due any interested parties the proportionate tax due and remit the same as above provided.

(h) The operator of each well from which gas is produced, saved and collected in Allegany County, shall also make and deliver to the County Commissioners of Allegany County on or before the due date of the payments provided above, a report of all gas produced and sold from each well during the preceding quarter, together with details as to amounts of gas, the name or location of the well, the correct names and addresses of the producer and purchaser of said gas, and such other information as the County Commissioners may require.

(i) The tax hereby imposed is in lieu of all other county taxes upon the gas, the property rights attached thereto or inherent therein and the values created thereby, upon all leases or rights to develop and operate any lands for gas, the values created thereby and the property right attached thereto. Nothing in this section is intended to affect taxation by the State of Maryland.

572-2. Definitions.

(a) For the purpose of this subtitle "producer" shall mean any person owning, controlling, managing, or leasing any gas well and/or any person who produces in any manner any gas by taking it from the earth or waters in Allegany County, and shall include any person owning any royalty or other interest in any gas or its value, whether produced by him, or by some other person on his behalf, either by lease, contract or otherwise.

(b) "First purchaser" shall mean any person purchasing gas from the producer, and shall include any producer which is a utility retailing gas in Allegany County and any producer who does not sell his gas in Allegany County but transports it outside of the county before sale.

(c) "Subsequent purchaser" shall mean any person who purchases gas for any purpose whatsoever, when said gas is purchased from any person other than the producer.

(d) "Carrier" shall mean the owner, operator, or manager of any means of transporting gas or any instrumentality that may now be used or come into use for such purpose.

(e) "Gas" shall mean natural and casing-head gas or other gas taken from the earth or waters, regardless of whether produced from a gas well or from a well also productive of oil, distillate and/or condensate, or other product.

(f) The term "casing-head gas" shall mean any gas and/or vapor indigenous to an oil stratum and produced from such stratum with oil.