

(g) "Report" shall mean any report required to be furnished in this subtitle or that may be required by the County Commissioners in the administration of this subtitle.

(h) "Person" shall include any person, firm, concern, receiver, trustee, executor, administrator, agent, institution, association, partnership, company, corporation, and persons acting under declarations of trust as well as the trustees acting under such declarations of trust.

(i) "Production" or "total gas produced" shall mean the total gross amount of gas produced including all royalty or other interest; that is, the amount for the purpose of the tax imposed by this subtitle shall be measured or determined by meter readings showing one hundred (100) per cent of the full volume expressed in cubic feet.

(j) For the purpose of this subtitle, by the term "cubic foot of gas" is meant volume of gas expressed in cubic feet and computed at a base pressure of four (4) ounces per square inch above the average barometric pressure of fourteen and four-tenth (14.4) pounds per square inch, a standard base and flowing temperature of sixty (60) degrees fahrenheit; correction to be made for pressure according to Boyle's Law, and for specific gravity according to test made by the balance method.

(k) "Royalty owners" shall mean and include all persons owning any mineral rights under any producing leasehold within Allegany County, other than the working interest, which working interest is that of the person having the management and operation of the well.

(l) "Operator" shall mean the person having the active management and operation of the well.

(m) The phrase "the business of collecting, distributing or producing gas" shall apply to any person in the business of purchasing or producing gas for re-sale to domestic and industrial consumers and shall include any person who has voluntarily submitted to the regulations of the Federal Power Commission or the Public Service Commission regulations of the State of Maryland.

(n) "Taxpayer" shall mean any person subject to the tax herein levied.

572-3. Liability for tax.

(a) When it shall appear that a taxpayer to whom the provisions of this subtitle shall apply has erroneously paid more taxes than were due during any taxpaying period, either on account of a mistake of fact or law, it shall be the duty of the County Treasurer, upon order of the County Commissioners, to credit the total amount of taxes due by such taxpayer for the current period with the total amount of taxes so erroneously paid, or to make refund in a proper case.

(b) The tax hereby levied shall be paid by the first purchaser purchasing the same from the producer, who shall make deduction as aforesaid; provided, however, that the failure of first purchaser from the payment of same, where the first purchaser does not account for and pay said tax, and it shall be the duty of every person purchasing gas produced in Allegany County to satisfy himself or itself that the tax on said gas has been or will be paid by the persons primarily liable therefor.