

(c) Every person, firm or corporation making any such sales within Anne Arundel County, Maryland, shall ~~collect~~ BILL FOR COLLECTION said tax from the purchasers of said services and report AND REMIT the same, under oath, on or before the twenty-fifth (25th) day of the ~~next~~ SECOND succeeding calendar month to the County Controller of Anne Arundel County upon forms to be supplied by him; ~~and such person, firm or corporation shall pay to the Controller the amount collected from said purchasers during the preceding calendar month.~~

(d) The tax imposed by this Section shall not apply to any of the following:

(i) Sales to the United States of America; provided, however, that nothing contained in this section shall be construed to exempt any instrumentality or agency of the United States of America which is subject to the taxing power of Anne Arundel County, Maryland, from taxation hereunder;

(ii) Sales to the State of Maryland, or any of its political subdivisions, or agencies;

(iii) Sales to any non-profit hospital, non-profit religious, non-profit charitable or non-profit educational institution or organization for use in carrying on the work of the hospital, organization or institution;

~~(iv) Gas sold for use in manufacturing, assembling, processing or refining.~~

(E) IF, AFTER A DILIGENT EFFORT, THE COLLECTING AGENCY IS UNABLE TO COLLECT SAID TAX FROM THE PURCHASER, SAID AGENCY SHALL REPORT TO THE CONTROLLER THE NAME AND ADDRESS OF SUCH PURCHASER, THE NATURE OF THE SERVICES RENDERED, THE AMOUNT PAID THEREFOR (IF ANY), AND THE DATE UPON WHICH PAID. UPON RECEIPT OF SAID INFORMATION THE CONTROLLER SHALL TAKE SUCH STEPS AS MAY BE NECESSARY TO EFFECT COLLECTION OF SAID TAX.

(F) ANY TAXPAYER FAILING TO FILE ANY RETURN AND/OR PAY THE TAX IMPOSED BY THIS SECTION WITHIN THE TIME LIMITED THEREFOR, SHALL BE ASSESSED BY THE CONTROLLER THE AMOUNT OF TAX DUE, PLUS INTEREST AT THE RATE OF ONE-HALF OF ONE PER CENTUM ($\frac{1}{2}$ of 1%) PER MONTH AND A PENALTY OF TEN PER CENTUM (10%) OF THE TAX DUE.

(g) The Controller is hereby authorized to adopt such rules and regulations as may be necessary to insure the collection of the tax imposed by this Section. IN CASES INVOLVING DISPUTES, THE CONTROLLER SHALL BE THE FINAL ADMINISTRATIVE AUTHORITY.

(H) ANY PERSON WHO WILFULLY FAILS TO COLLECT THE TAX IMPOSED BY THIS SECTION, WHO WILFULLY