

(d) Not later than the twenty-fifth (25th) of each month, the operator of every parking lot or garage shall remit his receipts of such tax to the Controller.

(e)(1) Every operator of a parking lot or garage shall keep complete and accurate records of all motor vehicles parked on an hourly, daily, weekly, monthly or other basis on his parking lot or garage, together with the amount of tax collected from all transactions, and shall keep all claim checks and such other pertinent records and documents as are necessary to determine the amount of tax due. Such records and other pertinent data shall be open at all times during business hours for inspection and examination by the Controller of Anne Arundel County, Maryland.

(2) If any operator fails to keep records from which the tax imposed by this section may be accurately computed, the Controller may make use of a factor developed by surveying other operators of a similar type, or otherwise compute the amount of the tax due; and a rebuttable presumption shall arise that said computation is correct.

(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 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 tax imposed by this section, and all increases, interest and penalties thereon, shall constitute a lien upon the property of any person liable to pay the same from and after the time when notice has been given that such tax has become due and payable as provided herein. Notice of such lien shall be filed by the Controller with the Clerk of the Circuit Court of the County in which said property is located, or if located in Baltimore City, such lien shall be recorded in the Tax Lien Record maintained by the Bureau of Receipts and/or with the Clerk of the Superior Court of Baltimore City. The lien provided for in this section shall have the full force and effect of a lien of Judgement. Unless another date is specified by law, the lien arising at the date of non-payment as in this section specified and provided for shall continue with the same force and effect as a judgment lien until paid in full.~~

(g) Any person who wilfully fails to collect the tax imposed by this section, who wilfully fails to pay over to the Controller the tax imposed thereby, who wilfully fails to file a return required in connection with said tax, who wilfully fails to keep complete and proper records as required by law shall be guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than One Thousand Dollars (\$1,000.00) or be imprisoned for not more than six (6) months, or both, in the discretion of the Court, for each and every such offense.

SECTION 2. *And be it further enacted,* That if any provisions of this Ordinance or the application thereof to any person or circumstance is held invalid for any reason, such invalidity shall not affect the other provisions or any other application of this Ordinance which