

d. If any person shall fail or refuse to remit the tax required to be paid hereunder or to make a proper return to the Director of Finance, within the time and in the amount specified herein, he shall be liable for interest on the amount of tax due at the rate of one-half of one percent ($\frac{1}{2}$ of 1%) per month on the amount of the tax for each month or portion thereof from the date upon which the tax is due as provided herein, and he shall also be liable to a penalty of ten percent (10%) of the amount of the tax, and said interest and penalty shall be collected as a part of the tax.

e. If any person shall fail or refuse to make any report and remittance required herein, within the time provided herein, the Director of Finance shall proceed in such manner as he may deem necessary to obtain facts and information on which to base his estimate of the tax due. As soon as the Director of Finance shall procure such facts and information as he is able to obtain upon which to base the assessment of any tax payable by any person who has failed or refused to make such report and remittance, he shall proceed to determine and assess against such person the tax and penalties provided for herein and shall notify such person by mail sent to his last known place of address of the total amount of such tax, interest and penalties, and the total amount thereof shall be payable within ten days from the date of such notice.

f. It shall be the duty of every person liable for the payment to the County of any tax imposed herein to keep and preserve, for a period of two years, such suitable records as may be necessary to determine the amount of such tax as he may have been liable for to the County, which records the Director of Finance shall have the right to inspect at all reasonable times.

g. Whenever any person required to pay to the County a tax hereunder shall cease doing business or otherwise dispose of his business, any tax payable hereunder to the County shall become immediately due and payable and such person shall immediately make a report and pay any tax due.

h. Any person violating or failing to comply with any of the provisions of this Section 84-34 shall be guilty of a misdemeanor, and upon conviction thereof, shall be subject to a penalty not in excess of \$1,000.00 or imprisonment not exceeding six months, or both such fine and imprisonment. Each violation shall constitute a separate offense. Such conviction shall not relieve any such person from the payment or remittance of said tax.

SEC. 2. Interstate Commerce.

The tax hereby levied shall not be imposed upon any telephone message units processed in interstate commerce which are excluded from the taxing power of Montgomery County, Maryland under the Constitution of the United States. It shall be the responsibility of