

## COUNTY LOCAL LAWS

within Anne Arundel County, Maryland, and the fuel is delivered within Anne Arundel County, Maryland, by any means whatsoever.

(9) "Taxpayer" - Any person required by this section to make returns or to pay the tax.

(10) "User" or "Consumer" - Any person who purchases or acquires the fuels taxed under this section for any purpose other than to resell the fuel either as is or as a component part of a product for sale.

(d) (1) Every person located within or without Anne Arundel County, Maryland, who makes any sales or deliveries of any commodities, taxed by virtue of this section, within Anne Arundel County, Maryland, shall collect the tax from the purchaser of said commodities and report and remit the same as hereinafter provided. The seller shall have the same right against the purchaser for the collection of this tax as he has for the collection of the sales price of his merchandise.

(2) Any person who uses or consumes any of the commodities subject to the tax by virtue of this section, who has not paid the tax thereon to a seller, shall pay the tax imposed directly to the Controller and shall file a return thereof by the twenty-fifth (25th) day of the month succeeding the month in which the commodity was used or consumed.

(3) Every seller required to collect the tax imposed by this section shall file a return thereof with the Controller and pay the tax imposed by the twenty-fifth (25th) day of the month next succeeding the month in which the taxable commodity was sold.

(4) Any seller who fails to collect or pay over to the Controller the tax imposed by this section shall become personally liable for the tax collected or required to be collected under this section.

(5) Any person, firm or corporation, who uses fuels which are produced, mined, refined, or manufactured by the user, shall be responsible for the payment of the tax imposed by this section to the same extent as if the fuels had been purchased from a seller.

(6) 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 (1/2 of 1%) per month and a penalty of ten per centum (10%) of the tax due.