

## ANNE ARUNDEL COUNTY

charge is made on a weekly or monthly basis, or on some basis other than a twenty-four (24) hour period, the amount of tax shall be computed by multiplying the sum of fifteen cents (\$.15) by the total number of days in the particular period of time involved.

(c) The tax imposed by this section shall be collected by the operator of the parking lot or garage at the time of, and in addition to, any other charges which may be made for the parking of said motor vehicle.

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

(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.