

of the Comptroller, (3) remit one-ninth of all the remainder (representing the net proceeds of the tax collected under § 136 (g) of this subtitle) according to the provisions of § 29A of Article 89B of this Code, (4) credit the net proceeds collected under § 136 (h) of this subtitle to the gasoline and motor vehicle revenue account of the Transportation Trust Fund established under Article 94A, (5) allocate three-eighths of one percent of the remainder to the use of the Waterways Improvement Fund and the same amount to the use of the Fisheries Research and Development Fund, and (6) forthwith credit the balance to the gasoline and motor vehicle revenue account of the Transportation Trust Fund established under Article 94A.

(b) In case any dealer, user, or seller of Diesel fuel refuses or fails to file a return and pay the tax required by this subtitle within the time prescribed by this subtitle, there is hereby imposed a penalty of [ten dollars (\$10.00)] \$10 or a sum equal to ten percent [(10%)] of the tax due, whichever is greater [; provided, however, that], PLUS INTEREST AT THE RATE OF THREE-QUARTERS OF ONE PERCENT PER MONTH OR FRACTION OF A MONTH FROM THE TIME THE TAX WAS DUE UNTIL PAID. HOWEVER, if any dealer, user, or seller of Diesel fuel [shall establish] ESTABLISHES by a fair preponderance of evidence that his failure to file a return and pay the tax within the time prescribed was due to reasonable cause and was not intentional or willful, the Comptroller shall waive the penalty provided by this subsection.

(C) IF THE FAILURE TO FILE ANY RETURN IS DUE TO AN ATTEMPT TO DEFRAUD, THE PENALTY ASSESSED SHALL BE 100 PERCENT OF THE TAX DUE, PLUS INTEREST AT THE RATE OF ONE PERCENT PER MONTH OR FRACTION OF A MONTH FROM THE TIME THE TAX WAS DUE UNTIL PAID.

[[(D) IF ANY TAXPAYER FAILS TO FILE PROPER RETURNS AND PAY THE TAX DUE, WITH PENALTY AND INTEREST, WITHIN TEN DAYS OF RECEIVING NOTICE FROM THE COMPTROLLER ADVISING HIM OF HIS DELINQUENCY, HE SHALL BE ASSESSED A PENALTY OF 25 PERCENT OF THE TAX DUE, IN ADDITION TO THE FOREGOING PENALTIES.]]

[[(E)]] (D) IF BOTH VENDOR AND PURCHASER ARE LIABLE FOR THE TAX, AN ASSESSMENT MAY NOT BE CONSIDERED AN ELECTION OF REMEDIES NOR BAR AN ASSESSMENT AGAINST THE OTHER FOR THE SAME TAX OR ANY PORTION THEREOF WHICH REMAINS UNPAID.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1975.