SUBTITLE 1 OF THIS TITLE ON TRANSFERS TO DEALERS.

REVISOR'S NOTE: This section is new language derived from Art. 66 1/2, §3-831(g)(i).

It has been revised to avoid the present, constitutionally suspect approach of leaving to the Administration the sole discretion of determining "the applicability of the excise tax ... upon the issuance of temporary registration plates". The revision reflects the current practice as to such cases.

As to the issuance of temporary registration plates, see Title 6, Part I of this title; as to the "applicable provisions of Subtitle 1", see §§ 13-113, 13-113.1, and 13-113.2 of this title.

13-812. COLLECTION OF TAX AND FEES BY DEALER.

(A) DEALER MAY RETAIN 2 PERCENT OF GROSS TAX COLLECTED.

FOR COLLECTING AND REMITTING THE TAX, A LICENSED DEALER WHO, ON BEHALF OF THE ADMINISTRATION, COLLECTS THE EXCISE TAX IMPOSED BY THIS PART FOR ANY CLASS A (PASSENGER) VEHICLE, CLASS D (MOTORCYCLE) VEHICLE, OR CLASS G (TRAILER) TRAVEL TRAILER OR CAMPING TRAILER, MAY KEEP 2 PERCENT OF THE GROSS EXCISE TAX HE COLLECTS FOR THESE VEHICLES.

(B) RECORDS TO BE KEPT BY DEALERS.

EACH DEALER WHO COLLECTS ANY TAX OR FEE REQUIRED FOR TITLING A VEHICLE SHALL:

(1) KEEP COMPLETE AND ACCURATE RECORDS OF EACH TAXABLE SALE, TOGETHER WITH A RECORD OF THE TAX COLLECTED ON THE SALE;

(2) KEEP COPIES OF EVERY INVOICE, BILL OF SALE, AND OTHER PERTINENT DOCUMENTS AND RECORDS, IN THE FORM THAT THE ADMINISTRATION REQUIRES;

(3) DURING BUSINESS HOURS, ALLOW ANY REPRESENTATIVE OF THE ADMINISTRATION AND ANY POLICE OFFICER, FULL ACCESS TO THESE RECORDS; AND

(4) PRESERVE THESE RECORDS IN ORIGINAL FORM FOR AT LEAST 3 YEARS, UNLESS THE ADMINISTRATION CONSENTS IN WRITING TO THEIR EARLIER DESTRUCTION OR, BY ORDER, REQUIRES THAT THEY BE KEPT FOR A LONGER PERIOD.

(C) DETERMINATION OF TAXABLE SALES WHERE RECORDS INADEQUATE OR INCORRECT.

IF THE ADMINISTRATION FINDS THAT THE RECORDS OF A