

RETAIL--ANY-OF-THE-PRODUCTS-LISTED-IN-SUBSECTION-(B)-OF-THIS SECTION SHALL PAY A RESOURCE RECOVERY AND WASTE DISPOSAL TAX EQUAL TO--00025 PERCENT-OF-THEIR-GROSS-RECEIPTS-

(B)--AN-ANNUAL-RESOURCE-RECOVERY--AND--WASTE--MATERIALS CONTROL--TAX--SHALL--BE--LEVIED--AGAINST--ANY-BUSINESS-WHICH MANUFACTURES, SELLS-AT-WHOLESALE, DISTRIBUTES, OR--SELLS--AT RETAIL--ANY-OF-THE-FOLLOWING:

(1)--FOOD--AND--FOOD--PRODUCTS--FOR-HUMAN-AND-PET CONSUMPTION;

(2)--ANY-CLEANING-AGENT, TOILETRIES, AND--SIMILAR OR-RELATED-PRODUCT;

(3)--ALL--PAPER--PRODUCTS, INCLUDING-ALL-PRODUCTS INTENDED-FOR-HOUSEHOLD-USE;

(4)--ANY-PLASTIC-OR-FIBER-CONTAINER;

(5)--MAGAZINES;

(6)--CIGARETTES, CIGARS--AND--ALL--OTHER--TOBACCO PRODUCTS;

(7)--ANY-GLASS-OR-METAL-CONTAINER;

(8)--CARBONATED---SOFT---DRINKS---AND---CARBONATED WATERS;

(9)--NONCARBONATED---SOFT---DRINKS---AND---OTHER NONCARBONATED-BEVERAGES;

(10)--BEER, ALE, AND-OTHER-MALT-BEVERAGES;

(11)--ANY-WINE-OR-DISTILLED-SPIRITS;

(12)--ALL---SUNDRY---PRODUCTS---SOLD---AT---RETAIL REGARDLESS-OF-THE-TYPE-OF-SALES-OUTLET-INVOLVED, OR

(13)--ANY-MOTOR--VEHICLE--PART--OF--ANY--KIND--OR DESCRIPTION, INCLUDING-TIRES.

(C)--(1)--THE--TAX--SHALL--BE--PAYABLE--TO--AND--COLLECTED--BY THE-COMPTROLLER-AND--SHALL--BE--DUE--ON--OR--BEFORE--APRIL--15--OF EACH--YEAR,--AND--PROVIDING--THAT--THE-COMPTROLLER--MAY--COLLECT THE-TAX--IN--A--MANNER--COMPATIBLE--WITH--AND--IN--CONJUNCTION--WITH ANY-OTHER-TAX-UNDER-THE-OFFICE-OF-THE-COMPTROLLER-

(2)--ALL--ASSESSMENTS, PENALTIES, INTEREST, AND SUMS, EXCEPT THOSE DEDUCTED--UNDER--PARAGRAPH--(1)--OF--THIS SUBSECTION--FOR--ADMINISTRATIVE--COSTS,--RECEIVED--BY--THE COMPTROLLER-UNDER-THIS-SUBTITLE--SHALL--BE--CREDITED--TO--THE RESOURCE-RECOVERY-AND-WASTE-RECYCLING-FUND-ESTABLISHED-UNDER §-3-704(A)-OF-THE-NATURAL-RESOURCES-ARTICLE-