

(D)--(1)--THE--COMPTROLLER,--BY--RULE--AND--REGULATION,--MAY--  
 DEVISE--RULES--AND--REGULATIONS--THAT--MAY--FACILITATE--THE  
 COLLECTION--OF--THE--ASSESSMENT.

(2)--IN--MAKING--RULES--AND--REGULATIONS,--THE  
 COMPTROLLER--SHALL--USE--AS--A--GUIDE--ALL--PROVISIONS--NOT  
 INCONSISTENT--WITH--THE--PROVISIONS--OF--THIS--SUBTITLE--IN--§§--344  
 AND--345--OF--THIS--ARTICLE--RELATING--TO--FAILURE--TO--FILE--RETURNS  
 AND--INCORRECT--RETURNS,--IN--§§--347--350,--BOTH--INCLUSIVE,--OF  
 THIS--ARTICLE--RELATING--TO--REFUNDS,--IN--§§--351--AND--352--OF--THIS  
 ARTICLE--RELATING--TO--REVISIONS--AND--APPEALS,--IN--§§--357--359,  
 BOTH--INCLUSIVE,--OF--THIS--ARTICLE--RELATING--TO--RECORDS,  
 INVESTIGATIONS--AND--HEARINGS,--IN--§--365--OF--THIS--ARTICLE  
 RELATING--TO--GENERAL--POWERS--OF--THE--COMPTROLLER,--IN--§§--367--AND  
 368--RELATING--TO--GENERAL--PROVISIONS,--AND--IN--§--369--OF--THIS  
 ARTICLE--RELATING--TO--PENALTIES.

(E)--"SOLD--WITHIN--THIS--STATE"--OR--"SALES--OF--THE--BUSINESS  
 WITHIN--THIS--STATE"--MEANS--ALL--SALES--OF--PRODUCTS--OF--RETAILERS  
 ENGAGED--IN--BUSINESS--WITHIN--THIS--STATE--AND--ALL--PRODUCTS  
 LISTED--FOR--RESALE,--USE,--OR--CONSUMPTION--WITHIN--THIS--STATE,--IN  
 THE--CASE--OF--MANUFACTURERS--AND--WHOLESALEERS.

(F)--THE--TAX--PROVIDED--FOR--MAY--NOT--BE--APPLIED--TO--THE  
 VALUE--OF--PRODUCTS--OR--GROSS--PROCEEDS--OF--THE--SALE--OF--ANY  
 ANIMAL,--BIRD,--FISH,--SHELLFISH,--INSECT,--MILK,--EGGS,  
 VEGETABLES,--WOOL,--FUR,--MEAT,--HONEY,--OR--OTHER--SUBSTANCES  
 OBTAINED--THEREFROM,--IF--THE--PERSON--PERFORMS--ONLY--THE--GROWING,  
 HARVESTING,--OR--RAISING--FUNCTIONS.

(G)--THE--COMPTROLLER--SHALL--COLLECT--THE--ASSESSMENTS--AND  
 SHALL--CREDIT--THEM--TO--THE--RESOURCE--RECOVERY--AND--MATERIALS  
 RECYCLING--FUND.

#### Article--Natural--Resources

#### SUBTITLE--7,--RESOURCE--RECOVERY--AND--MATERIALS--RECYCLING

3-701.

(A)--IN--THIS--SUBTITLE--THE--FOLLOWING--WORDS--HAVE--THE  
 MEANINGS--INDICATED:

(B)--"DEPARTMENT"--MEANS--THE--DEPARTMENT--OF--NATURAL  
 RESOURCES.

(C)--"FUND"--MEANS--THE--RESOURCE--AND--MATERIALS--RECYCLING  
 FUND.

(D)--(1)--"LITTER"--MEANS--ALL--WASTE--MATERIALS  
 SUSCEPTIBLE--TO--BEING--DROPPED,--DEPOSITED,--DISCARDED,--OR  
 OTHERWISE--DISPOSED--OF--UPON--ANY--PROPERTY--IN--THE--STATE.

(2)--"LITTER"--DOES--NOT--INCLUDE--WASTE--OR--THE  
 PRIMARY--PROCESSES--OF--MINING,--LOGGING,--SAWMILLING,--FARMING,  
 OR--MANUFACTURING.