

THE---COUNTY,---SHALL---FILE---WITH---THE---COMPTROLLER---AN IDENTIFICATION---STATEMENT---LISTING---INFORMATION---AS---THE COMPTROLLER---MAY---REQUIRE.

(2)---IF---THE---TAXPAYER---WAS---ENGAGED---IN---THE---BUSINESS BEFORE---JULY---17---1981---AS---DESCRIBED---BY---THIS---SUBSECTION,---THE STATEMENT---SHALL---BE---FILED---BY---AUGUST---17---1981.

(3)---OTHER---TAXPAYERS---SHALL---FILE---THE---STATEMENT BEFORE---ENGAGING---IN---BUSINESS---AS---DESCRIBED---BY---THIS---SUBSECTION.

(C)---(1)---THE---TAXPAYER---SHALL---FILE---A---RETURN,---ON---A QUARTERLY---BASIS,---WITH---THE---COMPTROLLER.

(2)---THE---QUARTERS---FOR---THE---FILING---OF---THE---RETURN SHALL---BE---CALENDAR---QUARTERS---UNLESS---THE---COMPTROLLER---BY REGULATION---PRESCRIBES---A---DIFFERENT---QUARTERLY---PERIOD.

(D)---(1)---WITHIN---25---DAYS---OF---THE---END---OF---A---REPORTING PERIOD,---THE---TAXPAYER---SHALL---FILE---THE---RETURN---REQUIRED---BY SUBSECTION---(C)---OF---THIS---SECTION---IN---THE---FORM---THE---COMPTROLLER REQUIRES,---AND---REMIT---THE---AMOUNT---OF---ANY---TAX---DUE.

(2)---A---TAX---RETURN---IS---REQUIRED---FOR---EACH---REPORTING PERIOD---EVEN---THOUGH---THERE---MAY---BE---NO---TAX---LIABILITY.

(3)---IN---ADDITION---TO---OTHER---THINGS---DEEMED---NECESSARY BY---THE---COMPTROLLER---FOR---COMPUTATION---AND---COLLECTION,---A---RETURN SHALL---SHOW:

(i)---THE---TOTAL---AMOUNT---OF---COAL---SEVERED---IN THE---TAXING---COUNTY---BY---THE---TAXPAYER---FOR---THE---REPORTING---PERIOD;

(ii)---THE---TOTAL---AMOUNT---OF---COAL---TRANSPORTED FROM---THE---TAXING---COUNTY---DURING---THE---REPORTING---PERIOD;

(iii)---THE---TOTAL---AMOUNT---OF---COAL---SOLD---FOR USE---OR---RESALE---IN---THE---TAXING---COUNTY---DURING---THE---REPORTING PERIOD,---AND

(iv)---THE---AMOUNT---OF---TAX---FOR---WHICH---THE TAXPAYER---IS---LIABLE.

(E)---IF---A---TAXPAYER---FAILS---TO---FILE---ANY---RETURN---OR---PAY---THE TAX---AS---REQUIRED---BY---THIS---SUBTITLE,---THERE---SHALL---BE---ASSESSED AGAINST---THE---TAXPAYER,---IN---ADDITION---TO---THE---TAX---DUE,---A---PENALTY OF---10---PERCENT---OF---THE---TAX---DUE,---PLUS---INTEREST---AT---THE---RATE---OF---1 PERCENT---PER---MONTH,---OR---FRACTION---OF---A---MONTH,---FROM---THE---TIME---THE TAX---IS---DUE---UNTIL---PAID.

(F)---ANY---TAXPAYER---WHO---FAILS---TO---FILE---REQUIRED---RETURNS---OR REMIT---THE---TAX---DUE---UNDER---THIS---SUBTITLE---SHALL---BE---GUILTY---OF---A MISDEMEANOR---AND---UPON---CONVICTION---IS---SUBJECT---TO---A---FINE---NOT MORE---THAN---\$17,000,---OR---IMPRISONMENT---FOR---NOT---MORE---THAN---6 MONTHS,---OR---BOTH.