

(B) of this subtitle according to the provisions of Title 8, Subtitle 4 of the Transportation Article; (5) credit the net proceeds collected under § 136[(h)] (C) of this subtitle to the Gasoline and Motor Vehicle Revenue Account of the Transportation Trust Fund established under Title 3 of the Transportation Article; (6) 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 2.75 percent of the remainder to the general fund for Chesapeake Bay related programs; (7) credit the remainder of the net proceeds collected under Section 136[(i)] (D) of this subtitle to the Gasoline and Motor Vehicle Revenue Account established by Title 8, Subtitle 4 of the Transportation Article and maintained in the Transportation Trust Fund established by Title 3, Subtitle 2 of the Transportation Article; (8) credit the remainder of the net proceeds collected under Section 136[(j)] (E) of this subtitle to the Gasoline and Motor Vehicle Revenue Account established by Title 8, Subtitle 4 of the Transportation Article and maintained in the Transportation Trust Fund established by Title 3, Subtitle 2 of the Transportation Article; (9) credit the remainder of the net proceeds collected under Section 136[(k)] (F) of this subtitle to the Transportation Revenue Stabilization Account established and maintained in the Transportation Trust Fund established by Title 3, Subtitle 2 of the Transportation Article; and (10) forthwith credit the balance to the Gasoline and Motor Vehicle Revenue Account of the Transportation Trust Fund established under Title 3 of the Transportation Article.

[(b)] (F) In case any LICENSED dealer, SPECIAL FUEL user, or SPECIAL FUEL 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 \$10 or a sum equal to ten percent of the tax due, whichever is greater, plus interest at the rate determined under Section 204 of Article 81 of the Code from the time the tax was due until paid. However, if any LICENSED dealer, SPECIAL FUEL user, or SPECIAL FUEL seller [of diesel fuel] 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)] (G) 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] DETERMINED UNDER ARTICLE 81, § 204 from the time the tax was due until paid.

[(d)] (H) 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.