- (d) A separate record entry shall be made for each item involved in a transaction. However, items in a matching set may be recorded as a set if acquired in a single transaction.
- (e) The dealer shall tag each item individually with a number that corresponds to the transaction under which it was acquired. However, items acquired in a matching set may be tagged as a set.
- (F) FOR THE PURPOSES OF THIS SUBTITLE, THERE IS A PRESUMPTION THAT AN OBJECT IS A PRECIOUS METAL OBJECT IF:
 - (1) IT REASONABLY APPEARS TO BE A PRECIOUS METAL OBJECT; AND
- (2) IT WAS RECEIVED BY A DEALER IN THE COURSE OF BUSINESS OR IS FOUND IN THE PLACE OF BUSINESS OR STORAGE FACILITY OF A DEALER.

 12–304.
- [(a) A dealer shall submit a copy of each record to the primary law enforcement unit by:
- (1) delivering the copy by 10 a.m. on the next business day after the record is made; or
- (2) mailing the copy at the end of the business day when the record is made, by first class mail, from a post office or mailbox in the county where the dealer holds a license.]
- (A) (1) A DEALER SHALL SUBMIT A COPY OF EACH RECORD TO THE PRIMARY LAW ENFORCEMENT UNIT IN ACCORDANCE WITH SUBSECTION (B) OF THIS SECTION.
- (2) IF THE DEALER TRANSACTS BUSINESS IN ACCORDANCE WITH § 12–206(B) OF THIS TITLE, THE DEALER ALSO SHALL SUBMIT A COPY OF THE RECORDS TO THE LOCAL LAW ENFORCEMENT UNIT IN ACCORDANCE WITH SUBSECTION (B) OF THIS SECTION.
- (3) ON THE REQUEST OF A DEALER, THE SECRETARY SHALL PROVIDE TO THE DEALER A LIST OF LOCAL LAW ENFORCEMENT UNITS.
- (B) THE DEALER SHALL SUBMIT THE RECORDS BY DELIVERING OR MAILING A COPY OF THE RECORDS BY THE END OF THE NEXT BUSINESS DAY AFTER THE DAY ON WHICH THE ITEM WAS ACQUIRED.
- [(b)](C) Each copy of a record, submitted to the primary law enforcement unit AND, IF APPLICABLE, LOCAL LAW ENFORCEMENT UNIT, shall include:
 - (1) the license number of the dealer;
 - (2) the location of each item listed in the record; and
 - (3) the information required under § 12-302 of this subtitle.
 - [(c)] (D) A copy of a record submitted under this section: