

(3) For a sale made by a tire dealer to a person who resells tires, the tire dealer shall separately state its recycling fees paid by the tire dealer on the invoice or other document of sale.

(4) Each tire dealer shall:

(i) Pay the tire recycling fee; and

(ii) Complete and submit, under oath, a return and remit the fees to the Comptroller of the Treasury on or before the 21st day of the month that follows the month in which the sale was made, and for other periods and on other dates that the Comptroller specifies by regulation, including periods for which no fees were due.

(5) A tire dealer who timely files a tire recycling fee return and pays the tire recycling fees due is allowed, for the expense of administering and paying the fee, a credit equal to 1.2% of the gross amount of tire recycling fees that the tire dealer is to pay to the Comptroller.

(6) If the amount of the tire recycling fee is separately stated in a retail sale, the tire recycling fee is not subject to any tax under Title 11 of the Tax – General Article or Title 13 of the Transportation Article.

(7) At the end of each quarter, the Comptroller shall forward all tire recycling fees to the Used Tire Cleanup and Recycling Fund, less the costs of administration.

(8) Except to the extent they are inconsistent with this subsection, the provisions of Title 13 of the Tax – General Article applicable to the sales and use tax shall govern the administration, collection, and enforcement of the tire recycling fee under this subsection.

(9) The Comptroller:

(i) Shall administer the tire recycling fee; and

(ii) May adopt any regulations that are necessary or appropriate to administer, collect, and enforce the tire recycling fee.]

9-274.

(a) The State Used Tire Cleanup and Recycling Fund shall consist of moneys made available under:

(1) Loan authorizations;

(2) Funds appropriated in the State budget; OR

[(3) Fees collected for the sale of tires by retail dealers under § 9-228(g) of this subtitle; or]

[(4)](3) Bond and security forfeitures collected under § 9-228(k) of this subtitle.

(b) ~~[(1)] The Fund is limited to a maximum of \$10,000,000.~~