

(ii) Except as provided in subsection (b)(2) of this section, the minimum tax imposed under this section shall be \$100.

(d) Each applicant for a certificate of title or for registration under § 13-109(c) of this title shall submit to the Administration:

(1) The information that the Administration considers necessary as to:

(i) The time of purchase of the vehicle; and

(ii) The purchase price and other information relating to the determination of the fair market value of the vehicle WHICH MAY INCLUDE, BUT IS NOT LIMITED TO:

1. CANCELED CHECKS;

2. MONEY ORDER RECEIPTS;

3. LOAN DOCUMENTS; OR

4. A WRITTEN DESCRIPTION OF THE VEHICLE'S CONDITION;

and

(2) If the excise tax is based on the total purchase price of the vehicle AS PROVIDED IN SUBSECTION (A)(2)(III)2A OF THIS SECTION, a [certified] NOTARIZED bill of sale ~~FORM~~ THAT:

(I) IS DESIGNED BY, AND OBTAINED FROM, THE ADMINISTRATION;

(II) IS SIGNED BY THE BUYER AND THE SELLER; AND

~~(III) IN THE CASE OF A TOTAL PURCHASE PRICE THAT IS LESS THAN 80 PERCENT OF THE VALUATION SHOWN IN A NATIONAL PUBLICATION OF USED CAR VALUES ADOPTED FOR USE BY THE DEPARTMENT, IS ACCOMPANIED BY SUPPORTING DOCUMENTATION TO JUSTIFY THE TOTAL PURCHASE PRICE, INCLUDING:~~

~~1. CANCELED CHECKS;~~

~~2. MONEY ORDER RECEIPTS;~~

~~3. LOAN DOCUMENTS;~~

~~4. A WRITTEN DESCRIPTION OF THE VEHICLE'S CONDITION;~~

OR

~~5. ANY OTHER EVIDENCE REQUIRED BY THE ADMINISTRATION TO MAKE A DETERMINATION OF FAIR MARKET VALUE.~~

(III) INCLUDES A STATEMENT EXPLAINING WHY THE VEHICLE WAS SOLD AT THE PRICE STATED IN THE BILL OF SALE.

(e) Any person who fails to pay the excise tax as required in this section is guilty of a misdemeanor and on conviction is subject to a fine not exceeding \$1,000.