

~~(iii) preparing reports.~~

~~(b) (1) This subsection does not apply to:~~

~~(i) any aviation gasoline; or~~

~~(ii) any other motor fuel on which the motor fuel tax has not been paid.~~

~~(2) From the discount under subsection (a) of this section:~~

~~(i) a licensed dealer who sells gasoline to a retail service station dealer shall deduct on the bill 1/2 of the discount;~~

~~(ii) a licensed dealer who sells gasoline to a licensed distributor or licensed special fuel seller shall deduct on the bill 2/3 of the discount;~~

~~(iii) a licensed distributor who sells motor fuel to a retail service station dealer shall deduct on the bill 1/3 of the discount;~~

~~(iv) a licensed special fuel seller who sells special fuel to a retail service station dealer shall deduct on the bill 1/2 of the discount;~~

~~(v) a licensed special fuel seller who sells special fuel to a licensed distributor shall deduct on the bill 2/3 of the discount; and~~

~~(vi) a licensed special fuel seller who sells gasoline to a licensed distributor shall deduct on the bill 1/3 of the discount.]~~

10-822.

~~(a) (1) Except as provided in paragraphs (2) and (3) of this subsection, each person required under §10-906 of this title to withhold income tax shall complete and file with the Comptroller a quarterly income tax withholding return, on or before the last day of the month that follows the calendar quarter in which that income tax was withheld.~~

~~(2) [If] SUBJECT TO SUBSECTION (B) OF THIS SECTION, IF the person reasonably expects the total amount of income tax required to be withheld in a quarterly period to be \$700 or more, instead of a quarterly income tax withholding return the person shall complete and file with the Comptroller a monthly income tax withholding return:~~

~~(i) for the month of January, on or before February 15;~~

~~(ii) for the month of February, on or before March 15;~~

~~(iii) for the month of March, on or before April [30] 15;~~

~~(iv) for the month of April, on or before May 15;~~

~~(v) for the month of May, on or before June 15;~~

~~(vi) for the month of June, on or before July [31] 15;~~