

~~[(g)] (F) All amounts received from any dealer under this section shall be credited:~~

- ~~(1) First, to any penalty and interest accrued under this section; and~~
- ~~(2) Then, to the tax due.~~

~~SECTION 3. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:~~

~~Article — Tax — General~~

~~11-105.~~

~~(a) Except as provided in subsection (b) of this section, a person who timely files a sales and use tax return is allowed, for the expense of collecting and paying the tax, a credit equal to 0.9% of the gross amount of sales and use tax that the person is to pay to the Comptroller.~~

~~(b) (1) Subject to paragraph (2) of this subsection, the credit allowed under this section is 1.2% of the first \$6,000 of the gross amount of sales and use tax that the person is to pay with each return.~~

~~(2) For a vendor who files or is eligible to file a consolidated return under § 11-502 of this title, the credit allowed under paragraph (1) of this subsection is 1.2% of the first \$6,000 of the gross amount of sales and use tax that the person is or would be required to pay with the consolidated return.]~~

~~Article — Transportation~~

~~13-812.~~

~~[(a) For collecting and remitting the tax, a licensed dealer who, on behalf of the Administration, collects the excise tax imposed by this part may keep the lesser of \$24 per vehicle or 1.2 percent of the gross excise tax the dealer collects.]~~

~~[(b)] (A) Each dealer who collects any tax or fee required for titling a vehicle shall:~~

~~(1) Keep complete and accurate records of each taxable sale, together with a record of the tax collected on the sale;~~

~~(2) Keep copies of every invoice, bill of sale, and other pertinent documents and records, in the form that the Administration requires; and~~

~~(3) Preserve these records in original form for at least 3 years, unless the Administration consents in writing to their earlier destruction or, by order, requires that they be kept for a longer period.~~

~~[(c)] (B) Each dealer who collects any tax or fee required for titling a vehicle shall, during business hours, allow any representative of the Administration and any police officer full access to records required to be kept under subsection [(b)] (A) of this section.~~