

(II) SUBMIT A RETURN AND REMIT THE FEES TO THE DEPARTMENT ON A QUARTERLY BASIS 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.

~~(5)~~ (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.

~~(6)~~ (7) THE DEPARTMENT SHALL CREDIT 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.

~~(7) THE TIRE RECYCLING FEE REQUIRED UNDER THIS SUBSECTION DOES NOT APPLY TO THE SALE OF TIRES TO A UNIT OF THE STATE, COUNTY, OR MUNICIPAL GOVERNMENT FOR PUBLIC SERVICE VEHICLES USED BY THE STATE THAT UNIT OF GOVERNMENT.~~

(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.

~~(H)~~ (G) (H) BEGINNING ON JULY 1, 1992, EACH USED SCRAP TIRE HAULER SHALL:

(1) BE LICENSED BY THE DEPARTMENT TO TRANSPORT USED SCRAP TIRES FROM USED SCRAP TIRE COLLECTION FACILITIES TO USED SCRAP TIRE RECYCLERS;

(2) APPLY FOR A USED SCRAP TIRE HAULER'S LICENSE ON A FORM PROVIDED BY THE DEPARTMENT; AND