

(II) IS EXPRESSLY MADE UNDER THE PENALTIES FOR PERJURY.

(C) IF THE PROCEDURES PROVIDED IN SUBSECTION (B)(2) OF THIS SECTION ARE USED, THE AFFIDAVIT SUBJECTS THE INDIVIDUAL MAKING IT TO THE PENALTIES FOR PERJURY TO THE SAME EXTENT AS AN OATH OR AFFIRMATION MADE BEFORE AN INDIVIDUAL AUTHORIZED TO ADMINISTER OATHS.

(D) A DOCUMENT MADE UNDER OATH SHALL BE SIGNED:

(1) FOR A CORPORATION, BY AN OFFICER OF THE CORPORATION AUTHORIZED TO DO SO;

(2) FOR A SOLE PROPRIETORSHIP, BY ITS OWNER; OR

(3) FOR A PARTNERSHIP, BY A PARTNER AUTHORIZED TO DO SO.

#### Article - Environment

9-228.

(g) (4) Each tire dealer shall:

(i) Pay the tire recycling fee; and

(ii) [Submit] 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.

9-228.1.

(A) A REQUIREMENT IN THIS SUBTITLE THAT A DOCUMENT BE UNDER OATH MEANS THAT THE DOCUMENT SHALL BE SUPPORTED BY A SIGNED STATEMENT MADE UNDER THE PENALTIES OF PERJURY THAT THE CONTENTS OF THE DOCUMENT ARE TRUE TO THE BEST OF THE KNOWLEDGE, INFORMATION, AND BELIEF OF THE INDIVIDUAL MAKING THE STATEMENT.

(B) THE OATH OR AFFIRMATION SHALL BE MADE:

(1) BEFORE AN INDIVIDUAL AUTHORIZED TO ADMINISTER OATHS, WHO SHALL CERTIFY IN WRITING TO HAVE ADMINISTERED THE OATH OR TAKEN THE AFFIRMATION; OR

(2) BY A SIGNED STATEMENT THAT:

(I) IS IN THE DOCUMENT OR ATTACHED TO AND MADE PART OF THE DOCUMENT; AND