

(f) (1) Notwithstanding any other provisions to the contrary, an automotive dismantler or recycler licensed under Title 15 of this article may transfer a vehicle that he owns to another licensed automotive dismantler or recycler or to a licensed dealer, without applying for a new certificate of title, as provided in this subsection.

(2) The automotive dismantler or recycler shall:

(i) Execute an assignment of title to the transferee automotive dismantler or recycler or dealer in the manner and on the form that the Administration requires; and

(ii) Include in the assignment a statement certifying each security interest, lien, or other encumbrances on the vehicle.

(g) If an automotive dismantler or recycler licensed under Title 15 of this article owns a vehicle declared as salvage and if a salvage certificate has been issued for the vehicle as required by § 13-506 of this title, the automotive dismantler or recycler may transfer the vehicle, without applying for a new certificate of title, by executing an assignment of ownership on the salvage certificate or on the form that the Administration otherwise requires.

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 for any Class A (passenger) vehicle, Class D (motorcycle) vehicle, Class G (trailer) travel trailer or camping trailer, or Class M (multipurpose) vehicle, may keep 1.2 percent of the gross excise tax he collects for these vehicles.

(b) 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) 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) of this section.

(d) If the Administration finds that the records of a dealer are inadequate or incorrect and that the amount of excise tax collected for the Administration on these sales cannot be determined accurately from the records:

(1) The Administration shall determine the taxable sales of the dealer for the period involved and compute the tax from the best information available; and