

~~(B) A PAINT RETAILER SHALL PAY A PAINT FEE FOR EACH PLACE OF BUSINESS FOR WHICH A LICENSE IS REQUIRED UNDER § 11-703 OF THE TAX GENERAL ARTICLE.~~

~~(C) (1) THE PAINT FEE SHALL BE PAYABLE FOR EACH CALENDAR QUARTER IN WHICH A PAINT RETAILER SELLS PAINT THAT IS SUBJECT TO THE SALES AND USE TAX IMPOSED UNDER § 11-102 OF THE TAX GENERAL ARTICLE.~~

~~(2) THE PAINT FEE SHALL BE CALCULATED ACCORDING TO THE VOLUME OF PAINT SOLD IN THE CALENDAR QUARTER THAT IS SUBJECT TO THE SALES AND USE TAX AS FOLLOWS:~~

~~(I) IF THE VOLUME IS LESS THAN 1,000 GALLONS, THE FEE IS \$250;~~

~~(II) IF THE VOLUME IS AT LEAST 1,000 GALLONS BUT LESS THAN 2,000 GALLONS, THE FEE IS \$750;~~

~~(III) IF THE VOLUME IS AT LEAST 2,000 GALLONS BUT LESS THAN 3,000 GALLONS, THE FEE IS \$1,250;~~

~~(IV) IF THE VOLUME IS AT LEAST 3,000 GALLONS BUT LESS THAN 4,000 GALLONS, THE FEE IS \$1,750; AND~~

~~(V) IF THE VOLUME IS AT LEAST 4,000 GALLONS, THE FEE IS \$2,250 AND \$250 FOR EVERY 500 GALLONS OVER 4,000.~~

~~(D) A PAINT RETAILER SHALL REMIT THE FEE TO THE COMPTROLLER:~~

~~(1) ON THE FORM SPECIFIED BY THE COMPTROLLER; AND~~

~~(2) ON OR BEFORE THE 21ST DAY OF THE CALENDAR MONTH THAT FOLLOWS THE END OF THE CALENDAR QUARTER IN WHICH THE PAINT WAS SOLD.~~

~~(E) IF A PAINT RETAILER PAYS THE FEE ON TIME, THE PAINT RETAILER MAY DEDUCT A CREDIT OF 1.2% OF THE AMOUNT OF THE FEE FROM THE FEE.~~

~~(F) EXCEPT TO THE EXTENT INCONSISTENT WITH THIS SUBTITLE, THE PROVISIONS OF TITLE 13 OF THE TAX GENERAL ARTICLE THAT ARE APPLICABLE TO THE SALES AND USE TAX SHALL APPLY TO THE ADMINISTRATION OF THE LEAD PAINT FEE.~~

~~(G) WITHIN 45 DAYS AFTER THE END OF EACH CALENDAR QUARTER, THE COMPTROLLER, AFTER DEDUCTING THE REASONABLE COSTS OF ADMINISTERING THE PAINT FEE, SHALL DISTRIBUTE THE REMAINDER OF THE REVENUE FROM THE FEE TO THE FUND.~~

~~(H) THE COMPTROLLER:~~