

(ii) Pay the newsprint recycling incentive fee required under subsection (d) of this section for that calendar year.

(e) (1) [Except as provided in subsection (g) of this section, a] A publisher of a newspaper distributed in the State shall complete and file with the Secretary:

(i) A quarterly report, on or before the last day of the month that follows each calendar quarter; and

(ii) An annual report, on or before January 31 following each calendar year.

(2) Except as provided in paragraph (3) of this subsection, a report required under this subsection shall:

(i) Be in the form and manner and contain any information that the Secretary requires by regulation; and

(ii) State, for the period covered by the report:

1. The total weight of newsprint used by the publisher; and

2. The weight of recycled material contained in that newsprint.

(3) The Secretary may not require the disclosure of the price per ton of newsprint paid by any publisher in any report required under this subsection.

(4) A publisher shall pay any newsprint recycling incentive fee required for a calendar year with the annual report that covers that year.

[(g) (1) On or before December 15 of each year, a publisher of a newspaper may elect to be exempt from the requirements of this section for the next calendar year.

(2) If a publisher of a newspaper elects to be exempt from the requirements of this section for a calendar year, the sales and use tax exemption for the printing and sale of newspapers under § 11-215(c) of the Tax - General Article does not apply to newspapers printed or sold by the publisher during that year.

(3) A publisher of a newspaper shall make the election under this subsection in the form and manner that the Comptroller requires by regulation.]

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

Article - Tax - General

Subtitle 12. Public Service Company Franchise Tax [Revenue Distribution] REFUNDS

[2-1201.

The Comptroller shall distribute the public service company franchise tax revenue to the General Fund of the State.]