

(3) The Department determines that:

(i) The user's wastewater facility discharges noncontact cooling water, water from dewatering operations, or reclaimed wastewater from a facility whose users pay in to the Fund; and

(ii) The discharge does not result in a net increase in loading of nutrients compared to the intake water.

(d) (1) Subject to the approval of the Administration, a local government or a billing authority for a water or wastewater facility may establish a program to exempt from the requirements of this section a residential dwelling able to demonstrate substantial financial hardship as a result of the restoration fee.

(2) (i) Except as provided in subparagraph (ii) of this paragraph, the Bay Restoration Fee shall be collected by the local government or the billing authority for the water or wastewater facility, as appropriate, on behalf of the State.

(ii) For a wastewater facility without a billing authority, the Comptroller may collect the restoration fee from the facility owner.

(3) A local government, billing authority for a water or wastewater facility, or any other authorized collecting agency:

(i) May use all of its existing procedures and authority for collecting a water or sewer bill, an onsite sewage disposal system bill, or a holding tank bill in order to enforce the collection of the Bay Restoration Fee; and

(ii) Shall establish a segregated account for the deposit of funds collected under this section.

(e) (1) A local government, the billing authority for a water or wastewater facility, or any other authorized collecting agency shall complete and submit, under oath, a return and remit the restoration fees collected to the Comptroller:

(i) On or before the 20th day of the month that follows the calendar quarter in which the restoration fee was collected; and

(ii) For other periods and on other dates that the Comptroller may specify by regulation, including periods in which no restoration fee has been collected.

(2) Except to the extent of any inconsistency with this subsection, the provisions of Title 13 of the Tax - General Article that are applicable to the sales and