

~~(VII) 1. (2) (I) THE SURCHARGE EXCEPT AS PROVIDED IN SUBPARAGRAPH (II) OF THIS PARAGRAPH, THE BAY RESTORATION FEE SHALL BE COLLECTED BY THE WASTEWATER FACILITY 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 AND 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.

~~2. THE BILLING AUTHORITY FOR THE WASTEWATER FACILITY SHALL ADD THE FULL AMOUNT OF THE SURCHARGE TO EACH CUSTOMER'S BILL AND SHALL ESTABLISH A SEGREGATED ACCOUNT FOR THE DEPOSIT OF FUNDS COLLECTED UNDER THIS SUBTITLE.~~

~~3. A. THE ADMINISTRATION SHALL DETERMINE THE METHOD OF COLLECTION OF THE SURCHARGE FROM THE WASTEWATER FACILITY.~~

~~B. THE COLLECTIONS SHALL ACCRUE TO THE FUND.~~

~~(VII) FOR A WASTEWATER FACILITY WITHOUT A BILLING AUTHORITY, THE ADMINISTRATION MAY COLLECT THE SURCHARGE FROM THE FACILITY OWNER.~~

(E) (1) THE WASTEWATER FACILITY A LOCAL GOVERNMENT, THE BILLING AUTHORITY FOR THE 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 USE TAX SHALL GOVERN THE ADMINISTRATION, COLLECTION, AND ENFORCEMENT OF THE RESTORATION FEE UNDER THIS SECTION.