AN ACT altering the date by which a store must remit the fees collected for disposable bags to the Director of Finance; and generally relating to disposable bag fees in the County.
Section 1. Be it enacted by the County Council of Howard County, Maryland, that the Howard County Code is hereby amended as follows:

By amending:
Title 20 – Taxes, Charges, and Fees
Section 20.1302. Duties of Store.

HOWARD COUNTY CODE
Title 20 – Taxes, Charges, and Fees
Subtitle 13. Disposable Bag Fees

Sec. 20.1302. Duties of store.

(a) Collection.

(1) Each store that provides a disposable bag to a customer must collect the fee imposed by section 20.1301 of this subtitle when the customer pays for the products placed in the disposable bag.

(2) The store must indicate on the customer's receipt the number of disposable bags provided to the customer and the fees collected for the disposable bags.

(b) Remittance.

(1) Subject to paragraph (4) of this subsection, a store shall remit the fees collected under subsection (a) of this section to the Director of Finance [on or before the store's last business day of each calendar quarter] QUARTERLY. The store must include with the remittance the information that the Director of Finance requires. Fees collected during each calendar year shall be remitted on or before the store’s last business day of the month according to the following schedule.
Remittance Schedule for Quarterly Fees Collected by Store:

<table>
<thead>
<tr>
<th>Calendar Quarter</th>
<th>Remittance on or Before the Store’s Last Business Day of:</th>
</tr>
</thead>
<tbody>
<tr>
<td>January through March</td>
<td>April</td>
</tr>
<tr>
<td>April through June</td>
<td>July</td>
</tr>
<tr>
<td>July through September</td>
<td>October</td>
</tr>
<tr>
<td>October through December</td>
<td>January</td>
</tr>
</tbody>
</table>

(2) To cover the administrative expense of collecting and remitting the fee, the store may retain up to 20 percent of each five-cent fee collected.

(3) If a store does not comply with paragraph (1) of this subsection, the Director of Finance may estimate the remittance due and send a bill to the store at the store’s last known address. The store shall pay the bill within ten days after the bill is sent.

(4) A store need not remit the fees collected until the amount collected is at least $50.00 quarterly.

(5) A store shall hold the fees collected in trust for the County until the store remits the collected fees to the County.

(c) Records. Each store shall keep for three years the records required to verify the amounts calculated under this section.

(d) Signage. Each store shall post appropriate notices designed to remind customers to use non-disposable bags, including posting at each place where shopping carts are kept for customers and at each place where customers pay. The Director of Finance in consultation with the Office of Community Sustainability may adopt guidelines to carry out this section.

Section 2. Be it further enacted by the County Council of Howard County, Maryland, that this Act shall become effective 61 days after its enactment.