

duced or compounded for operating or propelling motor vehicles, as herein defined, for use, distribution or sale and delivery in, and after the same reaches, the State of Maryland; and also any person, firm or corporation who produces, refines, manufactures or compounds such fuel in the State of Maryland for use, distribution or sale and delivery in this State.

SEC. 2. *Be it further enacted by the General Assembly of Maryland,* That on and after January 1, 1924, each and every dealer as defined in this Act who is now engaged or who may hereafter engage in his own name, or in the name of others, or in the name of his representatives or agents in this State, in the sale or use of motor vehicle fuel as herein defined shall, not later than the last day of each calendar month, render to the Comptroller a statement of all motor vehicle fuel sold or used by him or them in the State of Maryland during the preceding calendar month, and pay a license tax of two (2) cents per gallon on all motor vehicle fuel as shown by such statement in the manner and within the time hereinafter stipulated; provided, however, in cases of compounds, credit shall be allowed for any tax already paid on any of the ingredients entering into such compound.

SEC. 3. *And be it further enacted by the General Assembly of Maryland,* That all dealers in motor vehicle fuel in the State of Maryland shall file a duly acknowledged certificate with the Comptroller on forms prescribed, prepared and furnished by the said Comptroller, which shall contain: The name under which such dealer is transacting business within the State of Maryland, the names and addresses of the several persons constituting the firm or partnership, and, if a corporation, the corporate name under which it is authorized to transact business, and the names and addresses of its principal officers, resident general agent and attorney in fact. If such dealer is an association of persons, firm, partnership or corporation organized under the laws of another state, territory or country, if it has not already done so, it must first comply with the laws of Maryland relating to the transaction of its appropriate business therein. No dealer, as here defined, shall, on and after January 1, 1924, sell, use or distribute any motor vehicle fuel until such certificate is furnished as required by this Act.

SEC. 4. *And be it further enacted by the General Assembly of Maryland,* That after January 1, 1924, every dealer in motor vehicle fuel shall render to the Comptroller, on or before