

[(b) The Comptroller is hereby given the power to cancel any license hitherto or hereafter issued to any dealer, such cancellation to become effective sixty (60) days from the date of receipt of the written request of such dealer for cancellation thereof, or said Comptroller may cancel the license of any dealer upon investigation and sixty (60) days' notice mailed to the last known address of such dealer if it shall ascertain and find that the person to whom such license has been issued is no longer engaged in the receipt, use or sale of motor fuel as a dealer, and has not been so engaged for the period of six (6) months prior to such cancellation. But no such license shall be cancelled upon the request of any dealer until and unless the dealer shall, prior to the date of such cancellation, have paid to the State of Maryland all taxes imposed under the provisions of this subtitle, together with any and all penalties and fines accruing by reason of any failure on the part of said dealer to make reports as required by this subtitle or pay said taxes or penalties.]

(B) IF THE COMPTROLLER FINDS THAT A LICENSEE IS NO LONGER ENGAGED IN THE RECEIPT, USE, OR SALE OF MOTOR VEHICLE FUEL OR AVIATION FUEL AS A DEALER, SPECIAL FUEL USER, OR SPECIAL FUEL SELLER AND HAS NOT BEEN SO ENGAGED FOR A PERIOD OF 6 CONSECUTIVE MONTHS, THE COMPTROLLER MAY FORTHWITH CANCEL THE LICENSEE'S LICENSE SUBJECT TO THE PROVISIONS OF SUBSECTION (C) OF THIS SECTION.

(C) UPON CANCELLATION OF A LICENSE OR EXEMPTION CERTIFICATE BY THE COMPTROLLER PURSUANT TO SUBSECTIONS (A) OR (B) OF THIS SECTION, THE COMPTROLLER SHALL NOTIFY SUCH LICENSEE OR HOLDER OF AN EXEMPTION CERTIFICATE IN WRITING OF SUCH CANCELLATION BY CERTIFIED MAIL, RETURN RECEIPT REQUESTED, BEARING A POSTMARK FROM THE UNITED STATES POSTAL SERVICE, TO THE LAST KNOWN ADDRESS OF SUCH LICENSEE OR HOLDER OF AN EXEMPTION CERTIFICATE APPEARING IN THE FILES OF THE COMPTROLLER. ANY LICENSEE WHOSE LICENSE HAS BEEN CANCELED OR ANY HOLDER OF AN EXEMPTION CERTIFICATE WHOSE EXEMPTION CERTIFICATE HAS BEEN CANCELED MAY APPEAL TO THE MARYLAND TAX COURT AS PROVIDED IN § 229 OF ARTICLE 81. SUCH APPEAL MUST BE TAKEN WITHIN 30 DAYS AFTER THE MAILING DATE OF NOTICE OF CANCELLATION.

(D) A LICENSEE MAY REQUEST THE COMPTROLLER TO CANCEL THE LICENSE ISSUED BY THE COMPTROLLER TO SUCH LICENSEE PURSUANT TO THE PROVISIONS OF THIS SUBTITLE. ANY REQUEST SHALL BE IN WRITING. IF THE COMPTROLLER GRANTS THE REQUEST, THE CANCELLATION SHALL BE EFFECTIVE ON THE LAST DAY OF THE MONTH IN WHICH THE REQUEST FOR CANCELLATION IS RECEIVED BY THE COMPTROLLER. THE COMPTROLLER SHALL NOTIFY THE LICENSEE, IN WRITING, OF THE CANCELLATION OR OF THE COMPTROLLER'S DETERMINATION NOT TO CANCEL.

(E) THE CANCELLATION OF A LICENSE BY THE COMPTROLLER PURSUANT TO THE PROVISIONS OF THIS SECTION SHALL NOT OPERATE TO EXCUSE, RELIEVE, OR DISCHARGE ANY LICENSEE FROM ANY DUTY, RESPONSIBILITY, OR TAX LIABILITY IMPOSED BY LAW UPON THE LICENSEE