

1922, ch. 522, sec. 2. 1924, ch. 326, sec. 2.

212. On and after January 1, 1924, each and every dealer as defined in this sub-title 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, that the tax imposed upon motor vehicle fuel sold to compounders shall be returned and paid as herein provided by such compounders upon all motor vehicle fuel purchased by them and sold or used in the State of Maryland in the form of a compound or otherwise).

1922, ch. 522, sec. 3.

213. 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 sub-title.

1922, ch. 522, sec. 4.

214. After January 1, 1924, every dealer in motor vehicle fuel shall render to the Comptroller, on or before the last day of each month, on forms prescribed, prepared and furnished by the said Comptroller, a sworn statement of the number of gallons of motor vehicle fuel sold or used by him or them during the preceding calendar month, which statement shall be sworn to by one of the principal officers, in case of domestic corporation, or by the resident general agent or attorney-in-fact, or by a chief accountant or officer, in case of a foreign corporation; by the managing agent or owner in case of a firm or association and shall contain a statement of the quantities of motor vehicle fuel sold or used within the State of Maryland from his or their respective places of business. Bills shall be rendered to all purchasers of motor vehicle fuel by dealers in motor vehicle fuel as herein defined, except in cases of retail sales where exemption is not claimed by the purchaser under the terms of this sub-