

title. Said bills shall contain a statement printed thereon in a conspicuous place that the liability to the State for the license tax herein imposed has been assumed and that he or they will pay said license tax on or before the last day of the following month.

1922, ch. 522, sec. 5. 1924, ch. 358.

215. Said license tax in respect to motor vehicle fuel sold or used in any calendar month shall be paid on or before the last day of the next succeeding month to the Comptroller who shall receipt the dealer therefor, and shall forthwith pay over to the State Treasurer all monies thus received, except such monies as shall have been expended by the said Comptroller for expenses incurred in investigations and the administration of this sub-title. Provided, however, that the said Comptroller shall not expend more than the sum of Twenty-five Hundred Dollars (\$2,500.00), in any one year, for all expenses incurred in the investigation and administration aforesaid. And the State Treasurer shall create a special fund thereof and shall disburse the same in accordance with the appropriations thereof made by the General Assembly, provided, however, that the Comptroller may retain in his hands at all times such sum, not exceeding \$3,000 as in the judgment of the Comptroller, shall be sufficient to enable him to pay promptly all claims for refunds.

1922, ch. 522, sec. 6.

216. The records of all purchases, receipts, sales, distribution and use of motor vehicle fuel of every dealer shall at all times during the business hours of the day be subject to inspection by the Comptroller, or by any agent or employee thereof duly authorized by said Comptroller.

1922, ch. 522, sec. 7.

217. It shall be unlawful for any person, firm or corporation and any retail dealer or distributor of motor vehicle fuel to receive and accept any shipment in intrastate commerce, from any dealer or pay for the same, or to sell or offer same for sale, unless the statement provided for in Section 214 appears upon the invoice of said shipment. If any shipment is received in intrastate commerce by any person, firm or corporation or retail dealer or distributor, from any dealer or is sold or offered for sale by him or them, upon the invoice of which said statement does not appear, such person, firm or corporation or retail dealer or distributor shall pay to the Comptroller the tax herein imposed or be liable to the State of Maryland for double the amount of the license tax, which license tax may be recovered by civil suit or action in any court of competent jurisdiction.

1922, ch. 522, sec. 8. 1924, ch. 326, sec. 8.

218. Said license tax shall not be imposed on motor vehicle fuel when exported or sold for exportation from the State of Maryland to any other State or nation, (whether in the form of a compound, or otherwise).