

1922, ch. 522, sec. 9.

**219.** Any person, firm or corporation who shall buy or use any motor vehicle fuel as defined in this sub-title for the purpose of operating or propelling stationary gas engines, tractors used for agricultural purposes, motor boats, air planes or air craft, or who shall purchase or use any of such fuel for cleaning or dyeing or other commercial use of the same, except in motor vehicles operated or intended to be operated in whole or in part upon any of the public highways of the State of Maryland, on which motor fuel the tax imposed by this sub-title shall have been paid, shall be reimbursed and repaid the amount of such tax paid by him upon presenting to the Comptroller a statement accompanied by the original invoices showing such purchase, which statement shall set forth the total amount of such fuel so purchased and used by such consumer, other than in motor vehicles operated or intended to be operated upon any of the public highways of the State of Maryland, and said Comptroller upon the presentation of such statement and such vouchers, shall cause to be repaid to such consumer from the taxes collected on motor vehicle fuels the said taxes paid on fuels purchased or used, other than for motor vehicles as aforesaid; provided, that applications for refunds as provided herein must be filed with the Comptroller within ninety (90) days from the date of purchase or invoice.

1922, ch. 522, sec. 10.

**220.** Any dealer, person, association or persons, firm or corporation violating any of the provisions of this sub-title, or any person, firm or agent of any corporation who shall make any false statement in connection with an application for the refund of any money or tax as provided in this sub-title, or who shall collect or cause to be repaid to him or to any person any tax without being entitled to the same under the provisions of this sub-title, shall be deemed guilty of a misdemeanor and upon conviction thereof shall be punished by a fine of not more than one thousand dollars (\$1,000.00) or by imprisonment in the county jail for not more than six (6) months, or by both such fine and imprisonment.

1922, ch. 522, sec. 11.

**221.** It shall be unlawful for the Comptroller, or any of the agents or employees of said Comptroller to disclose, except when required so to do in a Court of Law, the amount of tax paid in pursuance of the terms of this sub-title by any dealer or dealers, or any other information contained in the reports filed by any dealer or dealers under the terms hereof, and any person violating the provisions of this section shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punishable by a fine of not more than five hundred dollars (\$500.00) or by imprisonment in the jail for not more than three (3) months, or by both such fine and imprisonment.