

An. Code, 1924, ch. 522, sec. 6. 1933, ch. 218, sec. 216. 1935, ch. 196.

**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.

Every dealer shall maintain and keep, for a period of two (2) years, such record or records of motor fuel received, used, sold or delivered within this State by such dealer together with invoices, bills-of-lading, and other pertinent records and papers as may be required by the Comptroller for the reasonable administration of this sub-title.

Whenever the Comptroller shall determine that it is necessary to examine the books and records of any dealer doing business in this State, and the books and records of any such dealer are not made available for examination in this State, the Comptroller is authorized to charge the reasonable traveling and other expenses of making such examination against such dealer, provided, however, that no other fee or compensation shall be paid for any such examination. In the event any such dealer shall fail to pay such expenses within thirty (30) days from the receipt of a bill for the same, the Comptroller may proceed to forthwith collect said bill by suit or to cancel the license of such dealer under the provisions of Section 213B of this Article.

1933, ch. 218, sec. 216A.

**216A.** Every railroad company, every street, suburban or inter-urban railroad company, every pipe line company, every water transportation company, and every common carrier transporting motor fuel, either in interstate or in intrastate commerce, to points within the State of Maryland, and every person transporting motor fuel by whatever manner to a point in the State of Maryland, from any point outside of said State, shall at any time, and from time to time, upon written request of the Comptroller, report under oath on forms prescribed by said Comptroller, all deliveries of motor fuel so made to point within the State of Maryland, for such periods as the Comptroller may specify.

If required by the Comptroller, such reports shall show the name and address of the person to whom the deliveries of motor fuel have actually and in fact been made, the name and address of the originally named consignee, if motor fuel has been delivered to any other than the originally named consignee, the point of origin, the point of delivery, the date of delivery, and the number and initials of each tank car and the number of gallons contained therein, if shipped by rail, the name of the boat, barge or vessel, and the number of gallons contained therein, if shipped by water, the license number of each tank truck and the number of gallons contained therein, if transported by motor truck, or if delivered by other means, the manner in which such delivery is made; and such other additional information relative to shipments of motor fuel as the Comptroller may require.