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 sub-title, together with any and all penalties and fine accruing by reason of any failure on the part of said dealer to make reports as required by this subtitle or to pay said taxes or penalties.

In the event that the license of any dealer shall be cancelled by the Comptroller as hereinbefore in this section provided, and in the further event that said dealer shall have paid to the State of Maryland all motor fuel taxes due and payable by it under the laws of the State of Maryland upon the receipt, sale or use of motor fuel, together with any and all penalties accruing by reason of any failure on the part of said dealer to make reports or to pay said tax or penalties, then the Comptroller shall cancel and surrender the bond theretofore filed by said dealer.

An. Code, 1924, sec. 214. 1922, ch. 522, sec. 4.

249. 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 subtitle. 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.

An. Code, 1924, sec. 215. 1922, ch. 522, sec. 5. 1924, ch. 358. 1929, ch. 94.

250. 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. 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, as in his judgment shall be sufficient to enable him to pay promptly all claims for refunds.

An. Code, 1924, sec. 216, 1922, ch. 522, sec. 6. 1933, ch. 218, sec. 216. 1935, ch. 196.

251. The records of all purchases, receipts, sales, distribution and use of motor vehicle fuel of every dealer shall at all times during the business