

this tax will be collected. It shall be the duty of each owner or operator of a motor vehicle subject to the provisions of this Act, to stop at a tax collection station before leaving this State, and to forthwith pay the tax as herein imposed. Each owner or operator subject to the provisions of this Act shall also furnish unto the employees and deputies of the State Roads Commission located at such taxing station, such information as may be determined by rules and regulations of the State Roads Commission. In the payment of said tax any owner or operator subject to the provisions of this Act shall be allowed a credit at the rate of four cents (4c) for each gallon of gasoline purchased in this State on the then current trip as evidenced by a receipt as hereinafter set forth. In the event any such motor vehicle shall be operated over any route which shall not pass a tax station as hereinbefore provided, then such owner or operator of such vehicle shall file a report with the State Roads Commission within forty-eight hours after each such trip on blanks furnished by the State Roads Commission, containing a detailed statement of such information as the State Roads Commission may determine and shall pay such tax as may be due under the provisions of this Act. The State Roads Commission may prescribe regulations and conditions permitting owners or operators subject to the provisions of this Act to make payment of the tax herein provided on a monthly or other agreed basis.

203. Dealers in motor vehicle fuel in this State shall furnish unto owners or operators, subject to the provisions of this Act, receipts for all gasoline purchased by such owners or operators. These receipts shall be on a form determined by the State Roads Commission. These receipts shall be signed by the owner or operator purchasing the motor vehicle fuel and by the vendor of the same, his agent or employee.

Any person or persons who shall furnish or make use of a false receipt or obtain a receipt by a false statement shall be guilty of a misdemeanor and upon conviction thereof shall be subject to a fine of not less than one hundred dollars (\$100.00) nor more than five hundred dollars (\$500.00) or be confined in the House of Correction not more than one year.

204. The State Roads Commission shall have power to make such rules and regulations as it may deem necessary or expedient to facilitate the collection of the tax imposed