

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1st, 1941.

Approved April 23, 1941.

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CHAPTER 226.

(Senate Bill 1)

AN ACT to add two new sections to Article 56 of the Annotated Code of Maryland (1939 Edition), title "Licenses", sub-title "Gasoline Tax", said new sections to be known as Sections 251A and 251B, and to follow immediately after Section 251 of said Article, and to repeal and re-enact, with amendments, Section 252 of said Article relating to certain records to be kept and reports to be made by certain distributors and purchasers of motor vehicle fuels and by the carriers of such fuel, and conferring certain powers upon the State Comptroller in connection with the administration of the Gasoline Tax Law.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That two new sections be and they are hereby added to Article 56 of the Annotated Code of Maryland (1939 Edition), title "Licenses", sub-title "Gasoline Tax", said new sections to be known as Sections 251A and 251B, and to follow immediately after Section 251 of said Article, and to repeal and re-enact, with amendments, Section 252 of said Article, and all to read as follows:

251A. Every person purchasing motor vehicle fuel taxable under this sub-title from a dealer for the purpose of resale, shall maintain and keep for a period of one year a record of motor fuel received, the amount of tax paid to the dealer as part of the purchase price, together with the delivery tickets, invoices, bills of lading and such other pertinent records and papers as may be required by the Comptroller for the reasonable administration of this section.

251B. Every person purchasing or otherwise acquiring motor fuel in tank cars, tank wagons, or cargo lots in quantities of more than 500 gallons, and selling, using or otherwise disposing of the same for delivery in Maryland, and not required by the provisions of this sub-title to be licensed as a dealer in motor vehicle fuel, shall file a statement with the Comptroller setting forth the name under which such person is transacting business within the State, the location, with the