

quarter or quarters or upon application within ninety days after the end of any quarter, duly verified and presented, in accordance with such regulations as may be promulgated by the Comptroller and supported by such evidence as may be satisfactory to the Comptroller, such excess may be refunded if it shall appear that the applicant has paid to another State of the United States or the District of Columbia under a lawful requirement of such jurisdiction a tax, similar in effect to the tax herein provided, on the use or consumption of the same gasoline without this state, to the extent of such payment in such other jurisdiction but in no case to exceed the rate per gallon of the then current Maryland State gasoline tax.

(c). The taxes collected under this sub-title shall be applied by the Comptroller to the same purpose and in the same manner as revenue received under the State gasoline tax, except that the maintenance and administrative expenses for the collection of the Motor Carriers Tax shall be on a quarterly rather than a monthly basis.

350. The amount of gasoline or other motor fuel used in the operations of any motor carrier within this State shall be such proportion of the total amount of such gasoline or other motor fuel used in its entire operations within and without this State as the total number of miles traveled within this state bears to the total number of miles traveled within and without this State.

351. Every motor carrier subject to the tax imposed by this sub-title shall on or before the date for payment of the tax imposed under this sub-title make to the Comptroller such reports of its operation during the quarter ending the last day of the preceding month as the Comptroller may require and such other reports from time to time as the Comptroller may deem necessary.

352. The Comptroller may, after a hearing had upon notice duly served not less than ten days prior to the date set for such hearing, impose a penalty, which shall be in addition to any other penalty imposed by this sub-title, not exceeding five hundred dollars, upon any motor carrier which fails to file any report within the time prescribed which may be required by this sub-title or by the Comptroller pursuant to this sub-title, or which violates any other provision of this sub-title, or which fails to comply with any regulation of the Comptroller promulgated pursuant to this sub-title, each such failure or violation constituting a separate offense, which penalty shall be col-