

this sub-title shall be deemed as requiring the dealer as defined herein to pay the tax on diesel fuel or fuel oil used for the propulsion of motor vehicles licensed to operate on a public highway, it being the legislative intent that the tax herein provided be paid by the user or by the seller as the case may be, of such diesel fuel or fuel oil.

125. (a) The Gasoline Tax, imposed by this sub-title, 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. From the monies thus received, the Comptroller each month shall (a) retain such sum as in his judgment shall be sufficient to enable him to pay promptly all claims for refunds payable therefrom, (b) retain an amount equal to one month's proportionate part of the current fiscal year's appropriation to the Comptroller for maintaining the Gasoline Tax Collection Department in the office of the Comptroller, and (c) forthwith remit the balance to the State Treasurer. The State Treasurer shall hold the monies so received from the Comptroller in a special fund hereby created and known as the "Gasoline Tax Fund", said Fund to be thereafter held and distributed in accordance with the provisions applicable to said Fund contained in Section 19 of Article 89B of the Annotated Code of Maryland.

(b) In case any dealer, user, or seller of diesel fuel refuses or fails to file a return and pay the tax required by this sub-title within the time prescribed by this sub-title, there is hereby imposed a penalty of Ten Dollars (\$10.00) or a sum equal to ten percent (10%) of the tax due, whichever is greater; provided, however, that if any dealer, user, or seller of diesel fuel shall establish by a fair preponderance of evidence that his failure to file a return and pay the tax within the time prescribed was due to reasonable cause and was not intentional or willful, the Comptroller shall waive the penalty provided by this sub-section.

132. The records of all purchases, receipts, sales, distribution and use of motor vehicle fuel of every dealer, user, and seller of diesel fuel 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, user, and seller of diesel fuel shall maintain and keep, for a period of two (2) years, such record