

or records of motor fuel received, used, sold or delivered within this State by such dealer, *user, and seller of diesel fuel* together with invoices, bills-of-lading, and other pertinent records and papers as may be required by the Comptroller for the reasonable administration of this sub-title. Whenever the Comptroller shall determine that it is necessary to examine the books and records of any dealer, *user, and seller of diesel fuel* doing business in this State, and the books and records of any such dealer, *user, and seller of diesel fuel* are not made available for examination in this State, the Comptroller is authorized to charge the reasonable traveling and other expenses of making such examination against such dealer, *user, and seller of diesel fuel*, provided, however, that no other fee or compensation shall be paid for any such examination. In the event any such dealer, *user, and seller of diesel fuel* shall fail to pay such expenses within thirty (30) days from the receipt of a bill for the same, the Comptroller may proceed to forthwith collect said bill by suit or to cancel the license of such dealer, *user, and seller of diesel fuel* under the provisions of Section 130 of this Article.

*In the event that the records required by this section are not maintained, the Comptroller shall have the right to make a determination of the amount of tax due based upon information available from other sources. An assessment made by the Comptroller pursuant to this sub-section shall be presumed to be correct, and in any case where the validity of the assessment is questioned, the burden shall be on the person who challenges the assessment to establish by a fair preponderance of the evidence that it is erroneous or excessive as the case may be.*

136. Every railroad company, every street, suburban or inter-urban railroad company, every pipe line company, every water transportation company, and every common carrier transporting motor fuel, either in interstate or in intrastate commerce to *or from* points within the State of Maryland, and every person transporting motor fuel by whatever manner to *or from* a point in the State of Maryland, [from any point outside of said State,] shall at any time, and from time to time, upon written request of the Comptroller, report [under oath] *under penalty of perjury* on forms prescribed by said Comptroller, all deliveries of motor fuels so made to *or from* points within the State of Maryland, for such periods as the Comptroller may specify.

Such reports shall show the name and address of the person to whom the deliveries of motor fuel have actually