

*motor fuel purchased by such carrier within this State for use in its operations either within or without this State and upon which gasoline or other motor fuel the tax imposed by the laws of this State has been paid by such carrier. Evidence of the payment of such tax in such form as may be required by, or is satisfactory to, the Comptroller shall be furnished by each such carrier claiming the credit herein allowed. When the amount of the credit herein provided to which any motor carrier is entitled for any quarter exceeds the amount of the tax for which such carrier is liable for the same quarter, such excess may under regulations of the Comptroller be allowed as a credit on the tax for which such carrier would be otherwise liable for any of the four succeeding quarters; or upon application within one hundred and eighty days SIX MONTHS from the end of any quarter, duly verified and presented, in accordance with regulations 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 under a lawful requirement of such state a tax, similar in effect to the tax herein provided, on the use or consumption in said state of gasoline ~~line~~ or other motor fuel purchased in Maryland, to the extent of such payment to said other state, but in no case to exceed the rate of ~~six~~ ~~cents per gallon~~ THE RATE PER GALLON OF THE MARYLAND MOTOR VEHICLE FUEL TAX WHICH IS CURRENTLY IN EFFECT.*

*(b) The Comptroller shall not allow such refund except after an audit of the applicant's records and shall audit the records of an applicant at least once a year. Such refund may be allowed without a formal hearing if the amount thereof is agreed to by the applicant. Otherwise, a formal hearing on the application shall be held by the Comptroller after notice of not less than ten days to the applicant and the Attorney General. IF THE COMPTROLLER SHALL REFUSE TO ALLOW A REFUND IN THE AMOUNT CLAIMED BY THE APPLICANT, THE APPLICANT MAY REQUEST A FORMAL HEARING ON THE APPLICATION FOR A REFUND. SUCH HEARING SHALL BE HELD BY THE COMPTROLLER AFTER NOTICE TO THE APPLICANT OF NOT LESS THAN TEN DAYS. Whenever any refund is ordered it shall be paid out of the Gasoline Tax Fund.*

*411. Refunds to motor carriers who give bond.—A motor carrier may give a surety company bond in the amount of ten thousand dollars payable to the State of Maryland and conditioned that the carrier will pay all taxes due and to become due under this sub-title from the date of the bond to the date when either the carrier or the bonding company notifies the Comptroller that the bond has been cancelled. The surety shall be a corporation authorized to write surety bonds in Maryland. So long as the bond remains in force the Comptroller may order refunds to the motor carrier in the amounts appearing to be due on applications duly filed by the carrier under Section 410 without first auditing the records of the carrier. The surety shall be liable for all omitted taxes assessed against the carrier including the penalties and interest provided in ~~said~~ Section 421 HEREINAFTER, even though the assessment is made after cancellation of the bond, but only for taxes due and payable while the bond was in force and penalties and interest on said taxes.*