

412. *Penalty for false statements.*—Any person who wilfully and knowingly makes a false statement orally, or in writing, or in the form of a receipt for the sale of motor fuel, for the purpose of obtaining or attempting to obtain or to assist any other person, partnership or corporation to obtain or attempt to obtain a credit or refund or reduction of liability for taxes under this sub-title shall be guilty of a misdemeanor AND SUBJECT TO THE SAME PENALTIES AS PROVIDED IN SECTION 141 OF ARTICLE 56 OF THIS CODE AS AMENDED FROM TIME TO TIME.

413. *Payment of tax.*—The tax hereby imposed shall be paid by each motor carrier quarterly to the State Treasurer on or before the last day of April, July, October and January of each year and calculated upon the amount of gasoline or other motor fuel used in its operations within this State by each such carrier during the quarter ending with the last day of the preceding month.

414. *Taxes to be credited to highway fund.*—All taxes, FEES, PENALTIES AND INTEREST paid under the provisions of this Article shall be credited to the Gasoline Tax Fund.

415. *How amount of fuel used in State ascertained.*—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 travelled within this State bears to the total number of miles travelled within and without this State.

416. *Reports of carriers.*—Every motor carrier subject to the tax imposed by this sub-title shall on or before the last day of April, July, October and January of every year make to the Comptroller such reports of its operations 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. THE COMPTROLLER BY REGULATION MAY EXEMPT FROM THE QUARTERLY REPORTING REQUIREMENTS OF THIS SECTION, AS A CLASS, THOSE MOTOR CARRIERS OPERATING SOLELY WITHIN THE STATE OF MARYLAND, AND REQUIRE IN SUCH INSTANCE AN ANNUAL REPORT, IF IN HIS DISCRETION THE ENFORCEMENT OF THIS SUB-TITLE WOULD NOT BE ADVERSELY AFFECTED BY SUCH A REGULATION.

417. *Joint reports by carriers.*—(a) Two or more motor carriers regularly engaged in the transportation of passengers on through busses on through tickets in pool service may, at their option, make joint reports of their entire operations in Maryland. The taxes imposed by Section 409 shall be calculated on the basis of such joint reports as though such carriers were a single carrier; and the carriers making such reports shall be jointly and severally liable for the taxes.

(b) Such joint reports shall show the total number of over-the-road miles travelled in this State and the total number of gallons of motor fuel purchased in this State by the reporting carriers. ~~Excess credits for one year shall not be allowed as credits in any other year, and~~