

*excess credits shall not be refunded under Section 411. Credits to which the carriers making a joint return are entitled shall not be allowed as credits to any other carrier; but carriers filing joint reports shall permit all carriers engaged in this State in pool operations with them to join in filing joint reports.*

*(c) The vehicles of carriers filing joint reports shall be deemed to have consumed on the average one gallon of motor fuel for each six miles travelled unless persuasive evidence discloses that a different amount was consumed. The vehicles of carriers filing joint reports shall be deemed to have traveled one hundred and one per centum of the over the road miles traveled unless persuasive evidence discloses that a different number of miles was traveled.*

*418. Inspection of books and records.—The Comptroller and its authorized agents and representatives shall have the right at any reasonable time to inspect the books and records of any motor carrier subject to the tax imposed by this sub-title.*

*419. Assistance of Income Tax Division. At the request of the Comptroller the Income Tax Division of the Comptroller's Office shall furnish the Comptroller the amount of deduction from gross income taken by any motor carrier on account of the purchase of gasoline or other motor fuel.*

*420. Metal tag for vehicle.—The Comptroller shall provide a metal tag to every motor vehicle ~~operator~~ OPERATED by the motor carrier, to be affixed to the vehicle in an easily visible spot. The tag shall remain the property of the State and may be recalled for any violation of the provisions of this sub-title or of the regulations promulgated thereunder. The Comptroller also shall provide by regulation for the registration of every such vehicle, for a fee of one dollar each, which registration shall be good for the life of the vehicle. IT SHALL BE ILLEGAL TO OPERATE OR TO CAUSE TO BE OPERATED IN THIS STATE ANY VEHICLE DEFINED IN SECTION 408 HEREINABOVE UNLESS THE VEHICLE BEARS THE METAL TAG REQUIRED BY THIS SECTION; PROVIDED, HOWEVER, THE COMPTROLLER BY REGULATION MAY EXEMPT FROM THE REQUIREMENT FOR DISPLAYING THE SAID TAG SUCH VEHICLES AS URBAN AND PUBLIC TRANSIT VEHICLES OR OTHERS IF IN HIS DISCRETION THEY ARE CLEARLY IDENTIFIABLE AND THE EFFECTIVE ENFORCEMENT OF THIS SUB-TITLE WILL NOT SUFFER THEREBY AND FURTHER PROVIDED THAT VEHICLES BEARING VALID REGISTRATION PLATES ISSUED BY THIS STATE SHALL BE EXEMPT FROM THE PROVISIONS OF THIS SECTION. IN ADDITION AND FOR A PERIOD NOT EXCEEDING TEN DAYS AS TO ANY ONE MOTOR CARRIER THE COMPTROLLER BY LETTER OR TELEGRAM MAY AUTHORIZE THE OPERATION OF A VEHICLE OR VEHICLES WITHOUT THE METAL TAG REQUIRED WHEN THE ENFORCEMENT OF THIS SECTION FOR THAT PERIOD WOULD CAUSE UNDUE DELAY AND HARDSHIP IN THE OPERATION OF THE SAID VEHICLE OR VEHICLES.*

*421. Penalties.—The Comptroller may, after a hearing had upon notice, duly served not less than ten days prior to the date set for*