

Article 56

Motor Vehicle Fuel Tax

142. (a) If a dealer shall at any time file a false report of the data or information required by this sub-title, or shall fail, refuse or neglect to file the reports required by this sub-title, or to pay the full amount of the tax, interest and penalties as required by this sub-title, or fails to keep records of quantities of motor fuel received produced, refined, manufactured, compounded, sold or used in the State, the Comptroller may forthwith cancel the license of said dealer, and notify such dealer in writing of such cancellation by registered mail to the last known address of such dealer appearing in the files of the Comptroller. Any dealer whose license has been cancelled may appeal to [the Circuit Court of the County in which such dealer may live or to the City Court of Baltimore City, if the dealer lives there] *Maryland Tax Court as provided in Section 229 of Article 81. Such appeal must be taken within thirty days after the mailing date of notice of cancellation.*

(b) The Comptroller is hereby given the power to cancel any license hitherto or hereafter issued to any dealer, such cancellation to become effective sixty (60) days from the date of receipt of the written request of such dealer for cancellation thereof, or said Comptroller may cancel the license of any dealer upon investigation and sixty (60) days' notice mailed to the last known address of such dealer if it shall ascertain and find that the person to whom such license has been issued is [not] no longer engaged in the receipt, use or sale of motor fuel as a dealer, and has not been so engaged for the period of six (6) months prior to such cancellation. But no such license shall be cancelled upon the request of any dealer until and unless the dealer shall, prior to the date of such cancellation, have paid to the State of Maryland, all taxes imposed under the provisions of this sub-title, together with any and all penalties and [fine] *finer* accruing by reason of any failure on the part of said dealer to make reports as required by this sub-title or pay said taxes or penalties.

(c) In the event that the license of any dealer shall be cancelled by the Comptroller as hereinbefore in this section provided, and in the further event that said dealer shall have paid to the State of Maryland all motor fuel taxes due and payable by it under the laws of the State of Maryland upon the receipt, sale or use of motor fuel, together with any and all penalties accruing by reason of any failure on the part of said dealer to make reports or to pay said tax or penalties, then the Comptroller shall cancel and surrender the bond theretofore filed by said dealer.

SEC. 2. *And be it further enacted,* That as of July 1, 1959, any monies held by the State Comptroller to the credit of or which have been appropriated to the State Tax Commission, and any monies thereafter due and payable to the State Tax Commission, shall be transferred or paid to and stand to the credit of the Maryland Tax Court and State Department of Assessments and Taxation, as constituted and organized by this Act; and subject to the approval of the Governor, all such monies shall be allocated partly to the Maryland Tax Court and partly to the State Department of Assessments and Taxation, as constituted and organized by this Act, in such