

(b) *The Comptroller and his authorized agents and representatives shall have the right during regular business hours to inspect the books and records of any motor carrier subject to the tax imposed by this subtitle.*

419. BOND

A motor carrier may give a surety bond in the amount of (\$10,000) payable to this state, and conditioned that the motor carrier will pay all taxes due and to become due under this Act from the date of the bond to (30) days after either the motor carrier or the surety 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, or has been duly waived, the Comptroller may make refunds to the motor carrier in the amounts appearing to be due on applications duly filed by such motor carrier under Section 414 of this Act, without first auditing the records of the motor carrier.

420. JOINT REPORTS BY MOTOR CARRIERS

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

(b) *Such joint reports shall show the total number of miles traveled in this state and the total number of gallons of motor fuel purchased in this state by the reporting motor carriers. Credits or refunds, to which the motor carriers are entitled, shall not be allowed as credits or refunds to any other motor carrier; but motor carriers filing joint reports, shall permit all motor carriers engaged in this state, in pool operations with them to join in filing joint reports.*

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

421. LEASED COMMERCIAL MOTOR VEHICLES

(a) *Except as otherwise provided in this section, the operation of every commercial motor vehicle leased to a motor carrier shall be subject to the provisions of this subtitle and rules and regulations in force pursuant hereunder to the same extent and in the same manner as commercial motor vehicles owned by such motor carriers.*

(b) *A lessor of commercial motor vehicles may be deemed a motor carrier with respect to such vehicles leased to others by him and motor fuel consumed thereby, if the lessor supplies or pays for the motor fuel consumed by such vehicles or makes rental or other charges calculated to include the cost of such fuel. The Comptroller shall provide by rules and regulations for the presentation to other motor carriers and the general public of satisfactory evidence and identification of such motor carrier status. Any lessee motor carrier may exclude commercial vehicles of which he is the lessee from his reports and liabilities pursuant to this Act, but only if the commer-*