

427. RULES AND REGULATIONS

The Comptroller shall from time to time, issue, amend, and revise such rules and regulations as may be necessary for the effective enforcement of this Act.

428. CIVIL PENALTIES

In case any motor carrier as defined by Section 412 (c) refuses or fails to file a return and pay the tax required by this subtitle within the time prescribed by this subtitle, there is hereby imposed a penalty of ten dollars (\$10.00) or a sum equal to ten per cent (10%), of the tax due, whichever is greater for each delinquent reporting period; provided, however, that if any motor carrier shall establish by a fair preponderance of evidence that his failure to file a return and pay the tax within the time prescribed was due to reasonable cause and was not intentional or willful, the Comptroller may waive the penalty provided by this subsection. In addition to imposing such penalty, the Comptroller may suspend or revoke any certificate, permit or other evidence of right issued by the Comptroller which the motor carrier so found in default holds.

429. CRIMINAL PENALTIES

Any motor carrier who violates the provisions of Sections 422 or 423 of this subtitle shall be guilty of a misdemeanor and upon conviction thereof shall be fined not less than \$20.00 nor more than \$200.00 for each such offense. The fine shall be collectible by the trial magistrate and/or judges of the peoples court and shall be accountable to the Department of Motor Vehicles as provided for in Article 66½ of the Annotated Code of Maryland, as amended from time to time.

SEC. 2. *And be it further enacted, That to repeal Sections 465 through 477 of Article 81 of the Annotated Code of Maryland (1965 Replacement Volume), title "Revenue and Taxes," subtitle "Compact on Taxation of Motor Fuels Consumed by Interstate Buses"; providing, however, that such repeal shall not take effect until one year after the Governor of Maryland has notified the Governor of each party state in writing of withdrawal from such compact.*

SEC. 3. *And be it further enacted, That the legislative intent of reciprocal agreements authorized by the repealed provisions of Section 430 of Article 81 which are presently in force shall be terminated consistent with the effective date of this Act.*

SEC. 4. *And be it further enacted, That if any section, subsection, sentence, clause or other provision of this subtitle, or the application thereof to any person or circumstance is held invalid or unconstitutional, such invalidity or unconstitutionality shall not affect the remaining provisions of this subtitle and the application of such provisions to other persons or circumstances.*

SEC. 5. *And be it further enacted, That this Act shall take effect July 1, 1967.*

Approved April 21, 1967.