

farm truck license through misrepresentation, false pretenses, or fraud shall be a misdemeanor, and upon conviction any person guilty thereof shall be subject to a fine of \$50.00. The use of a farm truck in a manner other than as provided in this [subsection] section shall be a misdemeanor, and upon conviction any person guilty thereof shall be subject to a fine of \$10.00. Upon the second or any subsequent conviction against any person for either illegal procurement of a farm truck license or illegal use of a farm truck, the Department shall revoke the registration and the right of reregistration of such vehicle as a farm truck, for a period of one year thereafter, in addition to the fine imposed; such revocation shall be mandatory.

### 3-831.

(d) The Department shall remit all sums collected under the provisions of this section to the State Treasurer, who shall transfer and credit 25% thereof to the general funds of the State and shall then use and apply the remainder thereof first, to the extent required for debt service on any outstanding State highway construction bonds and shall transfer the balance thereof, if any, to the construction fund for the State Roads Commission provided by Section [3 (e)] 32 (e) of said Article 89B.

### 3-832.

(a) If the excise tax imposed by Section [3-830] 3-831 is collected by any dealer for the Department for any Class A motor vehicle the dealer is entitled to apply and credit against the amount of the tax collected for the Department, an amount equal to 2% of the gross tax collected by him for the Department, to cover his expense in the collection and remittance of the tax.

(b) If the Department finds that a dealer does not have adequate records or has incorrect records of sales or resales of new or used motor vehicles, and that the amount of excise tax collected for the Department under Section [3-830] 3-831 on these sales cannot be accurately determined, the Department shall determine the taxable sales of the dealer for the period, or periods involved and compute the tax from the best information available. The determination and/or computation shall be prima facie correct.

### 3-833.

If the Department determines there has been an overpayment of excise tax levied by Section [3-830] 3-831, or an overpayment has resulted from whatever cause, the Department may submit the overpayments and the supporting data whether accompanied by written claim or not, to the Comptroller for refund to the person entitled thereto.

### 3-909.

(b) The Commissioner of Motor Vehicles shall have the power to make such exemptions from the coverage of the agreement as may be appropriate and to make such changes in methods for the reporting of any information required to be furnished to this State pursuant to the agreement as, in his judgment, shall be suitable; provided that any such exemptions or changes shall not be contrary