

PRINCIPAL BUSINESS CONDUCTED AT THE LOCATION. IF SELLING TRAILERS OR MOTORCYCLES IS NOT THE PRINCIPAL BUSINESS AT THE LOCATION, THE ADMINISTRATION SHALL DETERMINE REASONABLE LOCATION REQUIREMENTS BY RULE AND REGULATION.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1973.

Approved May 24, 1973.

CHAPTER 753

(House Bill 142)

AN ACT to repeal and re-enact, with amendments, Section 143 of Article 56 of the Annotated Code of Maryland (1972 Replacement Volume), title "Licenses," subtitle "Motor Vehicle Fuel Tax," to require a certified statement instead of a sworn statement by a principal officer of a corporation, firm, or association on the monthly statement to the Comptroller as to the amount of fuel sold by a motor vehicle fuel dealer and to require sales documents instead of bills to be rendered to purchasers of motor vehicle fuel by said dealers, diesel fuel users, and sellers.

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section 143 of Article 56 of the Annotated Code of Maryland (1972 Replacement Volume), title "Licenses," subtitle "Motor Vehicle Fuel Tax," be and it is hereby repealed and re-enacted, with amendments, to read as follows:

143.

(A) [After January 1, 1924] FROM AND AFTER JULY 1, 1973, every dealer in motor vehicle fuel shall render to the Comptroller, on or before the last day of each month, on forms prescribed, prepared and furnished by the said Comptroller, [a sworn statement] A CERTIFIED STATEMENT, MADE UNDER THE PENALTY OF PERJURY, of the number of gallons of motor vehicle fuel sold or used by him or them during the preceding calendar month [; which]. THIS statement shall be [sworn to] CERTIFIED by one of the principal officers, in case of A domestic corporation, or by the resident general agent or attorney in fact, or by a chief accountant or officer, in case of a foreign corporation [;], OR by the managing agent or owner in case of a firm or association [and]. THIS REPORT shall contain a statement of the quantities of motor vehicle fuel sold or used within the State of Maryland from his or their respective places of business.

(B) [Bills] SALES DOCUMENTS shall be rendered to all purchasers of motor vehicle fuel by dealers in motor vehicle fuel as herein defined, except in cases of retail sales where exemption is not claimed by the purchaser under the terms of this subtitle. Said [bills] SALES DOCUMENTS shall contain a statement printed thereon in a conspicuous place that the liability to the State for the license tax herein imposed has been assumed and that he or they will pay said license tax on or before the last day of the following month.