

commerce to or from points within the State of Maryland, and every person transporting motor fuel by whatever manner to or from a point in the State of Maryland, shall at any time, and from time to time, upon written request of the Comptroller, report under penalty of perjury on forms prescribed by said Comptroller, all deliveries of motor fuels so made to or from points within the State of Maryland, for such periods as the Comptroller may specify.

(B) Such reports shall show the name and address of the person to whom the deliveries of motor fuel have actually and in fact been made, the name and address of the originally named consignee, if motor fuel has been delivered to any other than the originally named consignee, the point of origin, the point of delivery, the date of delivery, and the number and initials of each tank car and the number of gallons contained therein, if shipped by rail, the name of the boat, barge or vessel and the number of gallons contained therein, if shipped by water, the license number of each tank truck and the number of gallons contained therein, if transported by motor truck, or if delivered by other means, the manner in which such delivery is made; and such other additional information relative to shipments of motor fuel as the Comptroller may require.

[Tank wagon trucks used in transporting petroleum products shall be identified by having the name of the true owner thereof printed on the said tank with letters not less than four inches in height.]

(C) A TANK TRUCK, TRUCK TRACTOR, SEMI-TRAILER OR TRAILER, USED IN TRANSPORTING MOTOR VEHICLE FUELS, SHALL BE IDENTIFIED ON BOTH SIDES OR ON THE REAR OF THE VEHICLE WITH THE NAME OF THE OWNER OR LESSEE, AS THE CASE MAY BE, RESPONSIBLE FOR MAKING THE DELIVERY OF THE PRODUCT CONTAINED IN THE VEHICLE. LETTERS SHALL BE NOT LESS THAN FOUR (4) INCHES IN HEIGHT. UPON WRITTEN APPROVAL BY THE GASOLINE TAX DIVISION, COMMON AND CONTRACT CARRIERS MAY USE TRADEMARKS IN LIEU OF THE NAME OF THE OWNER OR LESSEE. A COMMON OR CONTRACT CARRIER OPERATING UNDER AUTHORITY OF THE INTERSTATE COMMERCE COMMISSION OR THE MARYLAND PUBLIC SERVICE COMMISSION NEED NOT IDENTIFY THE TRAILER OR SEMI-TRAILER AS REQUIRED ABOVE, IF THE VEHICLES ARE PROPERLY MARKED WITH IDENTIFYING NUMBERS ISSUED BY THE RESPECTIVE AUTHORITY.

(D) The Comptroller or his authorized agent shall have the right at any time during normal business hours to inspect the books of any carrier to determine if the requirements of this section are being properly complied with.

(E) The master or other person in charge of any barge, tanker or other vessel in which motor vehicle fuel is being transported, other than the fuel being transported for use in operating the engine which propels such vessel, shall have in his possession an invoice, bill of sale, or other evidence showing the name and address of the consignor or person from whom such fuel was received by him, and the name and address of the consignee or person to whom he is to make delivery of the same, together with the number of gallons to be delivered to each such person, and shall upon the request of any agent of the Comptroller produce such invoice, bill of sale, or other record evidence for inspection. Any person violating this section shall be guilty of a misdemeanor, and upon conviction thereof shall be fined not more than \$100.00 for the first offense and not less than \$100.00 nor more than \$1,000.00 for each subsequent offense.