

Vehicle Revenue Account established by Title 8, Subtitle 4 of the Transportation Article and maintained in the Transportation Trust Fund established by Title 3, Subtitle 2 of the Transportation Article; (9) credit the remainder of the net proceeds collected under Section 136(k) of this subtitle to the Transportation Revenue Stabilization Account established and maintained in the Transportation Trust Fund established by Title 3, Subtitle 2 of the Transportation Article; and (10) forthwith credit the balance to the Gasoline and Motor Vehicle Revenue Account of the Transportation Trust Fund established under Title 3 of the Transportation Article.

143.

(a) From and after July 1, 1973, every dealer in motor vehicle fuel shall render ~~OR-HAVE-POSTMARKED~~ to the Comptroller, on or before the last day of each month, OR SHALL SEND TO THE COMPTROLLER AND HAVE POSTMARKED NOT LATER THAN 2 DAYS BEFORE THE LAST DAY OF EACH MONTH, on forms prescribed, prepared and furnished by the said Comptroller, 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. This statement shall be 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. 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) 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 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 ~~OR--HAVE-POSTMARKED~~ said license tax on or before the last day of the following month, OR WILL SEND THE LICENSE TAX WITH A POSTMARK NOT LATER THAN 2 DAYS BEFORE THE LAST DAY OF THE FOLLOWING MONTH.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1984.

Approved May 29, 1984.

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