(d) Any surety on any bond furnished by any licensee as above provided shall be released and discharged from any and all liability to the State of Maryland accruing on such bond after the expiration of sixty (60) days from the date upon which such surety shall have lodged with the Comptroller a written request to be released and discharged. Provided, however, that such request shall not operate to relieve, release or discharge such surety from any liability already served, or which shall accrue, before the expiration of said sixty-day period. The Comptroller shall promptly on receipt of notice of such request notify the licensee who furnished such bond, and unless such licensee shall on or before the expiration of such sixty-day period file with the Comptroller[,] a new bond with a surety company duly licensed to do business under the laws of this State, in the amount and form hereinbefore in this section provided, the Comptroller shall forthwith cancel the license of said licensee.

142.

(b) The Comptroller is hereby given the power to cancel any license hitherto or hereafter issued to any dealer, cancellation to become effective sixty (60) days from the date of receipt of the written request of such dealer for cancellation thereof, or said Comptroller may cancel the license of any dealer upon investigation and sixty (60) days' notice mailed to the last known address of such dealer if it shall ascertain and find that the person to whom such license has been issued is no longer engaged in the receipt, use or sale of motor fuel as a dealer, and has not been so engaged for the period of six (6) months prior to such cancellation. But no such license shall cancelled upon the request of any dealer until and unless the dealer shall, prior to the date of such cancellation, have paid to the State of Maryland[,] all taxes imposed under the provisions of this subtitle, together with any and all penalties and fines accruing by reason of any failure on the part of said dealer to make reports as required by this subtitle or pay said taxes or penalties.

151.

(a) Any person, firm or corporation who shall buy or use any motor vehicle fuel as defined in this subtitle for the purpose of operating or propelling stationary gas engines, farm equipment not licensed to operate on a public highway used for agricultural purposes, motorboats, or who shall purchase or use any of such fuel for cleaning or dyeing or other commercial use of the same, except in motor vehicles operated or intended to be operated in whole or in part upon any of the public highways of the State of Maryland, or who shall suffer the loss of motor vehicle fuel through fire, collision or other casualty, but not to include loss inherent in the ordinary transportation and storage of motor vehicle fuel, or buy and use any of said fuel in fire or rescue apparatus or vehicles operated by any volunteer fire company or nonprofit volunteer rescue squad incorporated in