

(IV) THE APPLICANT IS THE HOLDER OF A VALID CLASS "F" LICENSE; OR

(V) THE APPLICANT DOES NOT OWN OR OPERATE ANY VEHICLES PROPELLED BY SPECIAL FUEL UPON THE PUBLIC HIGHWAYS OF THIS STATE.

(2) AN EXEMPTION CERTIFICATE AUTHORIZES THE HOLDER THEREOF TO PURCHASE OR OTHERWISE ACQUIRE SPECIAL FUEL OR TURBINE FUEL, DEPENDENT UPON CLASS OF LICENSE, TAX EXEMPT, FROM EITHER A LICENSED DEALER OR A SPECIAL FUEL SELLER.

(3) IF THE HOLDER OF AN EXEMPTION CERTIFICATE SHALL, DURING THE PERIOD FOR WHICH A VALID EXEMPTION CERTIFICATE IS HELD, CHANGE THE USE OF ANY PORTION OF THE SPECIAL FUEL SO OBTAINED TO A TAXABLE USE, THE HOLDER SHALL, WITHIN 5 DAYS FROM THE FIRST CHANGE IN USE, NOTIFY THE COMPTROLLER, IN WRITING, OF THE CHANGE IN USE. ANY HOLDER WHO, HAVING CHANGED USE, FAILS TO PROVIDE THE COMPTROLLER WITH WRITTEN NOTICE THEREOF SHALL BE SUBJECT TO CANCELLATION AS PROVIDED BY LAW AND, IN ADDITION, SHALL BE SUBJECT TO THE PENALTIES PROVIDED FOR IN § 153 OF THIS SUBTITLE.

[(b)] (H) Unless otherwise provided herein, every application for a license shall be accompanied by a bond of the character stipulated and in the amount provided for in THIS SECTION (IN THE CASE OF DEALERS) OR IN § 141 (IN THE CASE OF SPECIAL FUEL USERS AND SPECIAL FUEL SELLERS) AS THE CASE MAY BE [of this subtitle]. No license shall issue upon any application unless accompanied by such a bond [except that a license may be issued without bond to any Diesel user who files with his application an affidavit that he has no storage facilities and purchases all fuel used by him from sellers licensed under this subtitle].

[(c)] (I) In the event that any application for a license OR EXEMPTION certificate shall be filed by any person whose license OR EXEMPTION CERTIFICATE shall at any time theretofore have been cancelled for cause by the Comptroller, or in case said Comptroller shall be of the opinion that such application is not filed in good faith, or that such application is filed by some person as a subterfuge for the real person in interest whose license or [registration] EXEMPTION CERTIFICATE shall theretofore have been cancelled for cause by said Comptroller, then and in any of said events the Comptroller after a hearing, of which the applicant shall have been given five (5) days' notice in writing and in which said applicant shall have the right to appear in person or by counsel and present testimony, shall have, and is hereby given the right and authority to refuse to issue to such a person a license OR EXEMPTION certificate.

[(d)] (J) (1) The application in proper form FOR A LICENSE having been accepted for filing and the bond having been accepted and approved, the Comptroller shall issue [a] THE license [certificate] subject to cancellation as provided by law.