

(c) In the event that upon hearing, of which the licensee shall be given five (5) days' notice in writing, the Comptroller shall decide that the amount of the existing bond is insufficient to insure payment to the State of Maryland of the amount of the motor VEHICLE fuel OR AVIATION FUEL tax and any penalties and interest for which said licensee is or may at any time become liable, then the licensee shall forthwith, upon the written demand of the Comptroller, file an additional bond in the same manner and form with a surety company thereon, as hereinbefore provided, and the Comptroller shall forthwith cancel the license [certificate] of any licensee failing to file an additional bond as herein provided.

(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.

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(a) If a dealer, SPECIAL FUEL USER, SPECIAL FUEL SELLER, OR HOLDER OF AN EXEMPTION CERTIFICATE shall at any time file a false report of the data or information required by this subtitle, OR VIOLATE ANY OF THE TERMS, CONDITIONS, OR REQUIREMENTS UNDER WHICH THE RESPECTIVE LICENSE OR EXEMPTION CERTIFICATE WAS ISSUED, OR VIOLATE ANY REGULATIONS PROMULGATED THEREUNDER, or shall fail, refuse or neglect to file the reports required by this subtitle, or to pay the full amount of the tax, interest and penalties as required by this subtitle, or [fails] FAIL to keep records of quantities of motor VEHICLE fuel OR AVIATION FUEL received, produced, refined, manufactured, compounded, sold or used in the State, the Comptroller may forthwith cancel the license of said dealer, [and notify such dealer in writing of such cancellation by certified mail, return receipt requested, bearing a postmark from the United States Postal Service, to the last known address of such dealer appearing in the files of the Comptroller. Any dealer whose license has been cancelled may appeal to Maryland Tax Court as provided in § 229 of Article 81. Such appeal must be taken within thirty days after the mailing date of notice of cancellation.] SPECIAL FUEL USER, OR SPECIAL FUEL SELLER, OR CANCEL THE EXEMPTION CERTIFICATE, SUBJECT TO THE PROVISIONS OF SUBSECTION (C) HEREOF.