

SPECIAL FUEL user, and SPECIAL FUEL seller [of Diesel fuel] shall at all times during the business hours of the day be subject to inspection by the Comptroller, or by any agent or employee thereof duly authorized by said Comptroller.

Every dealer, SPECIAL FUEL user, and SPECIAL FUEL seller [of Diesel fuel] shall maintain and keep, for a period of two (2) years, such record or records of motor VEHICLE fuel AND AVIATION FUEL received, used, sold or delivered within this State by such dealer, SPECIAL FUEL user, and SPECIAL FUEL seller [of Diesel fuel] together with invoices, bills of lading, and other pertinent records and papers as may be required by the Comptroller for the reasonable administration of this subtitle. Whenever the Comptroller shall determine that it is necessary to examine the books and records of any dealer, SPECIAL FUEL user, and SPECIAL FUEL seller [of Diesel fuel] doing business in this State, and the books and records of any such dealer, SPECIAL FUEL user, and SPECIAL FUEL seller [of Diesel fuel] are not made available for examination in this State, the Comptroller is authorized to charge the reasonable traveling and other expenses of making such examination against such dealer, SPECIAL FUEL user, and SPECIAL FUEL seller [of Diesel fuel], provided, however, that no other fee or compensation shall be paid for any such examination. In the event any such dealer, SPECIAL FUEL user, [and] OR SPECIAL FUEL seller [of Diesel fuel] shall fail to pay such expenses within thirty (30) days from the receipt of a bill for the same, the Comptroller may proceed to forthwith collect said bill by suit or to cancel the license of such dealer, SPECIAL FUEL user, [and] OR SPECIAL FUEL seller [of Diesel fuel] under the provisions of § 142 of this article.

In the event that the records required by this section are not maintained, the Comptroller shall have the right to make a determination of the amount of tax due based upon information available from other sources. An assessment made by the Comptroller pursuant to this paragraph shall be presumed to be correct, and in any case where the validity of the assessment is questioned, the burden shall be on the person who challenges the assessment to establish by a fair preponderance of the evidence that it is erroneous or excessive as the case may be.

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Any dealer [or], SPECIAL FUEL seller, OR RETAIL SERVICE STATION DEALER who dispenses and/or sells motor vehicle fuel in this State shall not engage in, promote, or in any way operate or perform any contest or game, by or through the use of any scheme or device which for the purpose of promoting, furthering or advertising any business or product; whereby a person or persons may receive gifts, prizes or gratuities as determined by chance and the fact that no purchase is required in order to participate in the contest or game does not exclude such contest or game from the provision of this section.

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