

Every person purchasing motor vehicle fuel OR AVIATION FUEL taxable under this subtitle from a dealer OR SPECIAL FUEL SELLER for the purpose of resale, shall maintain and keep for a period of [one year] 2 YEARS a record of motor VEHICLE fuel AND AVIATION FUEL received, the amount of tax paid to the dealer OR SPECIAL FUEL SELLER as part of the purchase price, together with the delivery tickets, invoices, bills of lading and such other pertinent records and papers as may be required by the Comptroller for the reasonable administration of this section.

146.

[(a)] The Motor Vehicle Administration shall promptly notify the Comptroller in writing of the name and address of each licensee who has been issued a license to operate a motor vehicle propelled by [diesel oil or fuel oil] SPECIAL FUEL on the public highways of the State.

[(b) Any dealer, as defined in § 15-101 of the Transportation Article, or other person selling motor vehicles propelled by diesel fuel, liquid propane gas, natural gas or any substance or energy other than gasoline must file a statement with the Comptroller of the Treasury on each sale that the purchaser has signed a declaration of intent as to how fuel will be purchased.]

147.

If the license OR EXEMPTION CERTIFICATE provided for in § 140 shall for any reason be cancelled by the Comptroller for failure to comply with the provisions of this subtitle, OR THE COMPTROLLER HAS KNOWLEDGE OF ANY PERSON WHO HAS FAILED TO COMPLY WITH THIS SUBTITLE, the Comptroller shall immediately notify the Motor Vehicle Administration of such cancellation OR VIOLATION and it shall be the duty of the Administration to immediately revoke the registration plate of such vehicle and cause same to be surrendered. The Comptroller for reasons satisfactory to him upon satisfaction by the licensee [of the delinquency] for which said license OR EXEMPTION CERTIFICATE was cancelled by the Comptroller shall have the right to reinstate such license OR EXEMPTION CERTIFICATE and upon such reinstatement the Comptroller shall advise the Motor Vehicle Administration of his action and the Administration shall thereupon restore the revoked registration plates to the licensee.

148.

(a) As used in this section, the following words have the meanings indicated:

(1) (i) "Conveyance" means any carrying or transporting device which has a capacity exceeding 50 gallons, exclusive of the fuel supply tank, if any, for its own propulsion. The term includes a vehicle, vessel, pipeline, or tank car.