

(2) Every identification marker shall be validated annually at the time of the renewal of registration.

(3) The Comptroller shall prescribe by regulation the form of identification markers and the method of their annual validation.

(4) The Comptroller may provide for temporary or emergency identification markers for vehicles and may provide for exceptions to the requirements of paragraph (1) of this subsection.

(5) Every identification marker issued or validated remains the property of the State.

(d) (1) The operator of a vehicle or vessel who obtains petroleum products for transporting from a refinery, marine terminal, pipeline tank farm, place of manufacture, or other type of bulk storage shall have a copy of the loading ticket or manifest in his possession.

(2) The Comptroller shall prescribe by regulation the information required to be included on every loading ticket or manifest.

(3) A copy of the ticket or manifest shall be delivered by the operator to the purchaser or consignee of the petroleum products at the time of delivery.

(4) A loading ticket or manifest shall accompany every conveyance leaving every place of loading.

(e) (1) Every petroleum transporter[, except a dealer as defined in § 135,] shall report monthly, on forms prescribed by the Comptroller, all [gasoline, number 2 fuel oil, 1-D diesel fuel, and 2-D diesel fuel products] MOTOR VEHICLE FUEL AND AVIATION FUEL which the transporter imports into or exports from the State in any conveyance. [All other petroleum products shall be reported only upon written request of the Comptroller.]

(2) Every petroleum transporter shall retain records of all interstate and intrastate transportation of petroleum products for a period of two years. The records shall be supplied to the Comptroller upon request.

(3) The loss of any [gasoline, kerosene, number 2 fuel oil, 1-D diesel fuel, or 2-D diesel fuel] MOTOR VEHICLE FUEL OR AVIATION FUEL, except due to temperature correction or spills reported to any other State agency, shall be reported immediately to the Comptroller.

(f) Except for petroleum transporters operating under authority of the Interstate Commerce Commission or the Maryland Public Service Commission, every vehicle used in transporting petroleum products shall be identified on its tank portion with