

amount of the tax for which [such] THE motor carrier is liable, for the same period [such] THE excess shall, under regulations [promulgated] ADOPTED by the Comptroller be allowed as a credit on the tax for which [such] THE motor carrier would be otherwise liable for a period of eighteen 24 months.

(b) [Upon] ON application to the Comptroller duly verified and presented in accordance with regulations [promulgated] ADOPTED by the Comptroller [such] THE excess may be refunded, but in no case at a rate that exceeds the rate per gallon of the Maryland motor fuel tax, when [said] THE credit was developed. Any such application for refund shall be filed within ~~18~~ 24 months from the last day of the reporting period in which the excess was developed [or before January 1, 1985, whichever is later]. Any refund claim not filed within the time prescribed in this subsection shall be barred and in no event shall the Comptroller honor or pay such refund claimed, anything in § 215 of this article to the contrary notwithstanding.

(c) Unless the motor carrier has furnished a bond [pursuant to] UNDER § 419 of this article, the Comptroller may not make any refund except after an audit of the applicant's records; provided [herewith] that if a motor carrier has complied with the provisions of this subtitle and the regulations [promulgated hereunder] ADOPTED UNDER THIS SUBTITLE for a period of one full registration year, the Comptroller may in his discretion make refunds without requiring a bond or prior audit. Whenever any refund is ordered, it shall be paid out of the Gasoline and Motor Vehicle Revenue Account of the Transportation Trust Fund.

(d) Any motor carrier properly registered under the provisions of this subtitle and also properly registered as a [diesel fuel] SPECIAL FUEL SELLER OR user as provided for in Article 56 of the [Annotated] Code [of Maryland] may request permission to deduct the amount of accrued credit as set forth in this section from the tax due with the monthly fuel tax report.

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(a) Every motor carrier shall make a report of its operations from time to time as the Comptroller may deem necessary, and the Comptroller may require [such] other reports [as he may deem] THAT THE COMPTROLLER DEEMS necessary to properly enforce the provisions of this subtitle. The Comptroller by regulations, may exempt from the reporting requirements of this section those motor carriers all or substantially all of whose mileage is within this State, and require in such instances an annual affidavit attesting to the intrastate or substantially intrastate character of their operations; provided that the enforcement of this subtitle is not adversely affected thereby, and that the Comptroller is satisfied that an equitable amount of motor fuel is purchased within this State by such motor carriers.