

## (1) Pay or retain enough to pay:

(iv) The salaries and other expenses of the Truck Weight Enforcement Division of the Maryland State Police in enforcing Title 24 of this article, the provisions of [Article 81 of the Code] THE TAX - GENERAL ARTICLE on [road taxes on] THE motor [carriers] CARRIER TAX, and the provisions of [Articles 27 and] ARTICLE 56 of the Code on motor fuel fraud and MOTOR fuel tax fraud; and

13-809.

(c) (2) If the vehicle formerly was a vehicle exempt from the tax imposed by this section, the tax shall be reduced by any amount previously paid by the present owner as a [retail] sales AND USE tax on the vehicle under [the Retail Sales Tax Act of the Code] TITLE 11 OF THE TAX - GENERAL ARTICLE.

13-810.

(b) On transfer of a vehicle titled in this State and issuance of a subsequent certificate of title, the vehicle is exempt from the excise tax imposed by this part, if it is:

(8) A vehicle transferred as a result of a reorganization within the meaning of § 368(a) or in accordance with § 371 or § 374 of the Internal Revenue Code [of 1954].

13-812.

(e) (1) If, under subsection (d) of this section, the Administration determines the sales of vehicles and computes the tax due, it shall:

(i) Levy [a deficiency] AN assessment against the dealer [in the amounts specified in Article 81, § 345 of the Code] FOR THE DEFICIENCY, INTEREST, AND PENALTIES IN THE MANNER AUTHORIZED IN §§ 13-401, 13-601, AND 13-701 OF THE TAX - GENERAL ARTICLE; and

(ii) Notify the dealer of the tax due and of the amount of the deficiency assessment.

(f) If a dealer fails to keep any records of sales of vehicles, the Administration may compute the tax due as provided in [Article 81, § 357(b) of the Code] § 13-408(B) OF THE TAX - GENERAL ARTICLE.

22-221.

(k) (1) The operator of any commercial MOTOR vehicle as defined in [§ 412(b) of Article 81] § 9-201 OF THE TAX - GENERAL ARTICLE shall use warning lamps when the posted speed limit is in