

"Turbine fuel" § 9-101

9-306 RESERVED.

9-307 RESERVED.

PART II. RETURNS, REPORTS, AND RECORDS.

9-308. RETURNS.

(A) IN GENERAL.

EXCEPT AS PROVIDED IN SUBSECTION (B) OF THIS SECTION, EACH DEALER, SPECIAL FUEL SELLER, OR SPECIAL FUEL USER SHALL FILE WITH THE COMPTROLLER A MOTOR FUEL TAX RETURN:

(1) FOR EACH MONTH IN WHICH THE DEALER, SPECIAL FUEL SELLER, OR SPECIAL FUEL USER SELLS OR USES MOTOR FUEL IN THE STATE:

(I) BY DELIVERY, ON OR BEFORE THE LAST DAY OF THE NEXT MONTH;

(II) BY MAIL POSTMARKED AT LEAST 2 DAYS BEFORE THE LAST DAY OF THE NEXT MONTH; OR

(III) IF, FOR CAUSE, THE COMPTROLLER GRANTS AN EXTENSION, BY DELIVERY ON OR BEFORE THE DATE THAT THE COMPTROLLER SPECIFIES; AND

(2) IF THE COMPTROLLER SO REQUIRES, BY REGULATION, ON OTHER DATES FOR EACH MONTH IN WHICH THE DEALER, SPECIAL FUEL SELLER, OR SPECIAL FUEL USER DOES NOT SELL OR DELIVER MOTOR FUEL.

(B) LICENSED CLASS B DEALER.

EACH LICENSED CLASS B DEALER SHALL FILE WITH THE COMPTROLLER A MOTOR FUEL TAX RETURN:

(1) FOR EACH MONTH IN WHICH THE DEALER RECEIVES MOTOR FUEL IN THE STATE:

(I) BY DELIVERY, ON OR BEFORE THE LAST DAY OF THE NEXT MONTH;

(II) BY MAIL POSTMARKED AT LEAST 2 DAYS BEFORE THE LAST DAY OF THE NEXT MONTH; OR

(III) IF, FOR CAUSE, THE COMPTROLLER GRANTS AN EXTENSION, BY DELIVERY ON OR BEFORE THE DATE THAT THE COMPTROLLER SPECIFIES; AND

(2) IF THE COMPTROLLER SO REQUIRES, BY REGULATION, ON OTHER DATES FOR EACH MONTH IN WHICH THE DEALER DOES NOT RECEIVE MOTOR FUEL.