

(C) INFORMATION ON SALES.

A RETURN SHALL STATE, FOR THE PERIOD THAT THE RETURN COVERS:

- (1) THE TOTAL GALLONS OF MOTOR FUEL RECEIVED, SOLD, OR USED; AND
- (2) THE GALLONS OF GASOLINE, OTHER THAN AVIATION GASOLINE, AND OF SPECIAL FUEL SOLD OR USED AT EACH PLACE OF BUSINESS IN THE STATE.

(D) OATH.

THE COMPLETED RETURN SHALL BE SIGNED, UNDER OATH:

- (1) FOR A CORPORATION ORGANIZED UNDER THE LAWS OF THE STATE, BY A PRINCIPAL OFFICER OF THE CORPORATION;
- (2) FOR A CORPORATION ORGANIZED UNDER OTHER LAWS, BY THE RESIDENT AGENT, THE ATTORNEY IN FACT, THE CHIEF ACCOUNTANT, OR AN OFFICER OF THE CORPORATION;
- (3) FOR A SOLE PROPRIETORSHIP, BY ITS OWNER; OR
- (4) FOR A PARTNERSHIP, BY A PARTNER AUTHORIZED TO DO SO.

REVISOR'S NOTE: Subsections (a)(1), (c), and (d) of this section are new language derived without substantive change from former Art. 56, § 143(a) and, as they related to a statement of fuel sold or used, §§ 136(a)(1) and 156(a)(2).

Subsection (a)(2) of this section is new language added to reflect that the Comptroller has construed the former references to "each calendar month" and "each month" to mandate that a person who files monthly returns continue to do so even in months in which the person has no tax liability. Under this revision, the construction would continue only if the Comptroller adopts appropriate regulations. In light of these additions, in subsection (a)(1) of this section, the references to "the next month" after the month in which motor fuel is sold or used are substituted for the former references to "each calendar month" and "each month".

Subsection (b) of this section is new language added to state the dates on which the licensed Class B dealer must file a return. Although former Art. 56, §§ 136(a) and 143(a) applied to every "dealer" and, thus, seemingly applied to a licensed Class B dealer, the return date under those former subsections -- and the revision in subsection (a) of this section -- is