

predicated on the date on which motor fuel is sold or delivered by a dealer. Under present Art. 56, § 137(a), however, the tax liability of a licensed Class B dealer dates from the date of receipt by the dealer and, therefore, the return date should conform.

In subsections (a), (c), and (d) of this section, the word "return" is substituted for the former references to a "statement" and "report", to conform to the terminology used throughout this article.

In subsection (a) of this section, the former clause "who is now ... or ... may hereafter engage in his own name ... or in the name of his representatives or agents ... in the sale or use of motor vehicle fuel" is deleted as surplusage.

Also in subsection (a) of this section, the former phrase "on forms prescribed ... and furnished by the said Comptroller" is deleted as unnecessary in light of § 2-104 of this article. However, in the introductory language of subsection (d) of this section, the word "completed" is added to state expressly that the return must provide the information that the Comptroller requires.

In subsection (c)(1) of this section, the word "received" is added to reflect the addition of subsection (b) of this section.

In the introductory language of subsection (d) of this section, the words "signed under oath" are substituted for the former requirement to file a "certified statement, made under the penalty of perjury" and the word "certified", to conform to the terminology used throughout this article and in the Maryland Rules. See § 1-203 of this article.

In subsection (d)(1) of this section, the reference to a corporation "organized under the laws of the State" is substituted for the former reference to a "domestic" corporation, for clarity. Similarly, in subsection (d)(2) of this section, the reference to a corporation "organized under other laws" is substituted for the former reference to "foreign" corporation.

In subsection (d)(3) of this section, the term "sole proprietorship" is substituted for the former ambiguous word "firm", for clarity.

Similarly, in subsection (d)(4) of this section, the words "partnership" and "partner authorized to do so" are substituted for the former words "association" and "managing agent".