

The Tax - General Article Review Committee notes, for consideration by the General Assembly, that subsection (d)(1) and (2) of this section is the only provision in this article that distinguishes between officers of Maryland and foreign corporations.

Defined terms: "Aviation gasoline" § 9-101
"Comptroller" § 1-101 "Dealer" § 9-301
"Gasoline" § 9-101 "Motor fuel" § 9-101
"Motor fuel tax" § 9-101
"Special fuel seller" § 9-301
"Special fuel user" § 9-301

9-309. REQUIRED RECORDS; INSPECTION.

(A) DEALERS, SPECIAL FUEL SELLERS, AND SPECIAL FUEL USERS.

(1) EACH DEALER, SPECIAL FUEL SELLER, OR SPECIAL FUEL USER SHALL KEEP FOR 2 YEARS RECORDS OF MOTOR FUEL THAT THE DEALER, SPECIAL FUEL SELLER, OR SPECIAL FUEL USER:

- (I) BUYS IN THE STATE;
- (II) RECEIVES IN THE STATE;
- (III) SELLS IN THE STATE;
- (IV) DELIVERS IN THE STATE; OR
- (V) USES IN THE STATE.

(2) THE RECORDS KEPT UNDER THIS SUBSECTION SHALL INCLUDE:

- (I) BILLS OF LADING;
- (II) INVOICES; AND
- (III) ANY OTHER PERTINENT RECORD THAT THE COMPTROLLER REQUIRES TO ADMINISTER THE LAWS THAT RELATE TO THE MOTOR FUEL TAX.

(B) BUYERS FOR RESALE.

(1) A PERSON WHO BUYS FOR RESALE MOTOR FUEL THAT IS SUBJECT TO THE MOTOR FUEL TAX SHALL KEEP FOR 2 YEARS RECORDS OF:

(I) THE MOTOR FUEL RECEIVED FROM A DEALER OR SPECIAL FUEL SELLER; AND

(II) THE AMOUNT OF MOTOR FUEL TAX PAID AS PART OF THE PURCHASE PRICE.

(2) THE RECORDS KEPT UNDER THIS SUBSECTION SHALL INCLUDE: