

- (I) BILLS OF LADING;
- (II) DELIVERY TICKETS;
- (III) INVOICES; AND

(IV) ANY OTHER PERTINENT RECORD THAT THE COMPTROLLER REQUIRES TO ADMINISTER THIS SUBSECTION.

(C) INSPECTION.

A DEALER, SPECIAL FUEL SELLER, OR SPECIAL FUEL USER SHALL MAKE THE RECORDS REQUIRED UNDER SUBSECTION (A) OF THIS SECTION AVAILABLE FOR INSPECTION BY THE COMPTROLLER AT ANY TIME DURING BUSINESS HOURS.

(D) CHARGES FOR OUT-OF-STATE INSPECTION.

(1) THE COMPTROLLER MAY CHARGE A DEALER, SPECIAL FUEL SELLER, OR SPECIAL FUEL USER DOING BUSINESS IN THE STATE FOR THE REASONABLE TRAVEL AND OTHER EXPENSES OF INSPECTING RECORDS, IF:

- (I) THE COMPTROLLER DECIDES THAT THE INSPECTION IS NECESSARY; AND
- (II) THE DEALER, SPECIAL FUEL SELLER, OR SPECIAL FUEL USER DOES NOT MAKE THE RECORDS AVAILABLE IN THIS STATE.

(2) IF THE COMPTROLLER MAKES A CHARGE UNDER PARAGRAPH (1) OF THIS SUBSECTION, THE COMPTROLLER MAY NOT CHARGE ANY OTHER FEE FOR THE EXAMINATION.

(3) IF A DEALER, SPECIAL FUEL SELLER, OR SPECIAL FUEL USER DOES NOT PAY CHARGES UNDER THIS SUBSECTION WITHIN 30 DAYS AFTER RECEIPT OF A BILL FOR THE CHARGES, THE COMPTROLLER MAY:

- (I) SUE TO COLLECT THE CHARGES; OR
- (II) CANCEL THE LICENSE OF THE DEALER, SPECIAL FUEL SELLER, OR SPECIAL FUEL USER UNDER § 9-326 OF THIS SUBTITLE.

REVISOR'S NOTE: Subsection (a)(1)(i) of this section is new language added to fill an apparent gap in the enumeration, in the second sentence of former Art. 56, § 144, of the records required to be kept. This addition is based on the requirement, in the first sentence of § 144, that records "of all purchases" be available for inspection.

Subsections (a)(1)(ii) through (d) of this section are new language derived without substantive change from former Art. 56, § 145 and the first through fourth sentences of § 144.