

"State" § 1-101

9-325. NONASSIGNABILITY OF LICENSE AND EXEMPTION CERTIFICATE.

A LICENSE OR EXEMPTION CERTIFICATE IS VALID ONLY FOR THE PERSON IN WHOSE NAME THE LICENSE OR CERTIFICATE IS ISSUED AND IS NOT ASSIGNABLE.

REVISOR'S NOTE: This section is new language derived without substantive change from the first and second clauses of former Art. 56, § 140(k).

Defined terms: "License" § 9-301
"Person" § 1-101

9-326. IDENTIFICATION NUMBERS.

(A) AUTHORITY OF COMPTROLLER TO ASSIGN.

TO OBTAIN PROPER IDENTIFICATION OF A PERSON WHO RECEIVES, BUYS, SELLS, OR USES MOTOR FUEL, THE COMPTROLLER MAY:

(1) REQUIRE INFORMATION NECESSARY TO ASSIGN AN IDENTIFICATION NUMBER TO THE PERSON; AND

(2) ASSIGN A LICENSE OR OTHER IDENTIFICATION NUMBER TO THE PERSON.

(B) REQUIREMENT AS TO PERSON FILING DOCUMENT.

A PERSON REQUIRED TO FILE A RETURN OR OTHER DOCUMENT UNDER THIS SUBTITLE SHALL INCLUDE THE IDENTIFICATION NUMBER OF THE PERSON FILING AND OF EACH OTHER PERSON LISTED IN THE OTHER DOCUMENT.

(C) REQUIREMENT AS TO PERSON LISTED IN DOCUMENT.

A PERSON WHO IS TO BE LISTED IN ANY RETURN OR OTHER DOCUMENT FILED BY ANOTHER PERSON UNDER THIS SUBTITLE SHALL GIVE THE APPROPRIATE IDENTIFICATION NUMBER TO THE PERSON WHO IS REQUIRED TO FILE THE DOCUMENT.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 56, § 140A.

In subsections (a) through (c) of this section, the former references to "statement" are deleted as included in the term "other document".

In the introductory language of subsection (a) of this section, the reference to identification "of a person who receives ... or uses motor fuel" is substituted for the former phrase "of such ... person" and the word "his", which referred to persons filing or listed in returns, for clarity.