

(b) Each licensed Class B dealer shall COMPLETE, UNDER OATH, AND file with the Comptroller a motor fuel tax return:

(1) for each month in which the dealer receives motor fuel in the State:

(i) by delivery, on or before the last day of the next month;

(ii) by mail postmarked at least 2 days before the last day of the next month; or

(iii) if, for cause, the Comptroller grants an extension, by delivery on or before the date that the Comptroller specifies; and

(2) if the Comptroller so requires, by regulation, on other dates for each month in which the dealer does not receive motor fuel.

(c) 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) 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.]

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect January 1, 1989.

Approved May 17, 1988.