

In subsections (b) and (c) of this section, the references to being "listed" in a document are substituted for the former phrase "with respect to", for clarity.

Defined terms: "Comptroller" § 1-101
"Motor fuel" § 9-101 "Person" § 1-101

9-327. ADDITIONAL DUTIES.

(A) REQUIREMENTS FOR CERTAIN EXEMPTED FUEL.

TO OBTAIN AN EXEMPTION UNDER § 9-303(A) OR (B) OF THIS SUBTITLE, A DEALER, SPECIAL FUEL SELLER, OR SPECIAL FUEL USER SHALL COMPLETE AND SUBMIT ANY CERTIFICATES AND REPORT THAT THE COMPTROLLER REQUIRES, BY REGULATION.

(B) AVIATION FUEL INVOICES.

A RETAIL AVIATION FUEL DEALER SHALL USE THE INVOICE THAT THE COMPTROLLER REQUIRES, BY REGULATION, FOR SALES OF AVIATION FUEL.

(C) CHANGE OF USE OF SPECIAL FUEL.

IF THE HOLDER OF AN EXEMPTION CERTIFICATE CHANGES THE USE OF ANY SPECIAL FUEL OBTAINED UNDER THAT CERTIFICATE TO A TAXABLE USE, THE HOLDER SHALL GIVE THE COMPTROLLER WRITTEN NOTICE OF THE CHANGE WITHIN 5 DAYS AFTER THE FIRST CHANGE.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 56, § 151(b)(3), the first sentence of § 140(g)(3), and the second sentence of § 150.

In subsection (c) of this section, the former reference to "the period for which a valid exemption certificate is held" is deleted as surplusage.

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

9-328. DENIALS.

SUBJECT TO THE HEARING PROVISIONS OF § 9-329 OF THIS SUBTITLE, THE COMPTROLLER MAY DENY A LICENSE OR EXEMPTION CERTIFICATE TO ANY APPLICANT, IF THE APPLICANT:

(1) FRAUDULENTLY OR DECEPTIVELY HAS OBTAINED OR ATTEMPTS TO OBTAIN A LICENSE OR EXEMPTION CERTIFICATE FOR THE APPLICANT OR ANOTHER PERSON;