

Also in subsection (b) of this section, the reference to forms "used to administer the federal income tax laws" is substituted for the former reference to forms "utilized by the federal government" to clarify which federal forms are referenced.

Also in subsection (b) of this section, the former words "its application" are deleted since those words, which referred to a subtitle or federal act, are included in the broad reference to laws.

In subsection (c) of this section, the phrase "from the date the return is filed" is added for clarity.

As to specific application forms, records, reports, returns, or other forms required to be filed with the Comptroller, see each title of this article.

Defined terms: "Comptroller" § 1-101
"Income tax" § 1-101 "Sales and use tax" § 1-101

2-105. LICENSES; EVIDENCE OF TAX PAYMENT.

(A) LICENSES.

THE COMPTROLLER SHALL DESIGN THE LICENSE FORM REQUIRED FOR:

- (1) THE MOTOR FUEL TAX LAWS; AND
- (2) THE SALES AND USE TAX LAWS.

(B) EVIDENCE OF TAX PAYMENT.

THE COMPTROLLER:

- (1) SHALL DETERMINE:

(I) THE DESIGN OF TAX STAMPS AND CERTIFICATES REQUIRED FOR THE ALCOHOLIC BEVERAGE TAX AND FOR THE TOBACCO TAX; AND

(II) THE FORM OF ANY OTHER EVIDENCE OF TAX PAYMENT; AND

(2) MAY ADOPT ANY OTHER METHOD OR DEVICE THAT THE COMPTROLLER CONSIDERS NECESSARY TO:

(I) PREVENT FRAUD OR EVASION OF THE ALCOHOLIC BEVERAGE TAX; OR

(II) COMPLY WITH ANY RESTRICTIONS THAT THE FEDERAL GOVERNMENT IMPOSES ON ALCOHOLIC BEVERAGES DURING A WAR OR AN EMERGENCY.

(C) REGULATING TAX STAMPS AND CERTIFICATES.