

(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, special fuel seller, [or] special fuel user, OR TURBINE FUEL SELLER does not sell or deliver motor fuel.

(b) Each licensed Class B dealer shall file with the Comptroller a motor fuel tax return:

(1) for each month in which the dealer receives [motor fuel] GASOLINE 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] GASOLINE.

(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], DURING THE PERIOD THAT THE RETURN COVERS, at each place of business in the State.

9-309.

(a) (1) Each PERSON WHO ENGAGES IN THE BUSINESS OF A dealer, DISTRIBUTOR, special fuel seller, [or] special fuel user, OR TURBINE FUEL SELLER shall keep for [2] 4 years records of motor fuel that the [dealer, special fuel seller, or special fuel user] PERSON:

(i) buys in the State;

(ii) receives in the State;

(iii) sells in the State;