

(iv) delivers in the State; or

(v) uses in the State.

(2) The records kept under this subsection shall include:

(i) bills of lading;

(ii) invoices; and

(iii) any other pertinent record that the Comptroller requires to administer the laws that relate to the motor fuel tax.

(b) [(1) A person who buys for resale motor fuel that is subject to the motor fuel tax shall keep for 2 years records of:

(i) the motor fuel received from a dealer or special fuel seller; and

(ii) the amount of motor fuel tax paid as part of the purchase price.

(2) The records kept under this subsection shall include:

(i) bills of lading;

(ii) delivery tickets;

(iii) invoices; and

(iv) any other pertinent record that the Comptroller requires to administer this subsection.

(c) ] A [dealer, special fuel seller, or special fuel user shall make the] PERSON REQUIRED TO KEEP records [required] under subsection (a) of this section SHALL MAKE THE RECORDS available for inspection by the Comptroller at any time during business hours.

[(d)] (C) (1) The Comptroller may charge a [dealer, special fuel seller, or special fuel user doing business in the State] PERSON for the reasonable travel and other expenses of inspecting records REQUIRED TO BE KEPT UNDER SUBSECTION (A) OF THIS SECTION, if:

(i) the Comptroller decides that the inspection is necessary; and