

(ii) the [dealer, special fuel seller, or special fuel user] PERSON does not make the records available in this State.

(2) [If the Comptroller makes a charge under paragraph (1) of this subsection, the Comptroller may not charge any other fee for the examination.

(3)] If a [dealer, special fuel seller, or special fuel user] PERSON does not pay charges ASSESSED AGAINST THE PERSON under this subsection within 30 days after receipt of a bill for the charges, the Comptroller may:

(i) sue to collect the charges; or

(ii) cancel the license, IF ANY, of the [dealer, special fuel seller, or special fuel user under] PERSON IN ACCORDANCE WITH § 9-326 of this subtitle.

9-310.

(a) [Except in a retail sale in which the buyer does not claim an exemption under this subtitle, each] EACH dealer, DISTRIBUTOR, special fuel seller, or [retail service station dealer] TURBINE FUEL SELLER who sells motor fuel shall give the buyer [a sales document that contains a conspicuous printed statement that the seller:

(1) has assumed liability for the motor fuel tax; and

(2) will pay the motor fuel tax as required under § 9-314 of this subtitle] AN ORIGINAL INVOICE THAT INCLUDES:

(1) THE NAME UNDER WHICH THE COMPTROLLER LICENSES THE SELLER; AND

(2) A STATEMENT:

(I) OF THE AMOUNT OF MOTOR FUEL TAX CHARGED; OR

(II) IF TAX IS NOT CHARGED, THAT THE "MARYLAND MOTOR FUEL TAX IS NOT INCLUDED".

(b) Unless the [statement] INFORMATION required by subsection (a) of this section appears on the [sales document] INVOICE for a shipment of [gasoline, other than aviation gasoline, or of special] MOTOR fuel from a [licensed] dealer [or a licensed], DISTRIBUTOR, special fuel seller, OR TURBINE FUEL SELLER, a person may not accept the shipment, pay for it, or offer it for sale.

(c) (1) A person who [violates] SELLS MOTOR FUEL IN VIOLATION OF any provision of subsection (b) of this section