

(II) HOLDS INSUFFICIENT PROPERTY IN THE STATE TO PROVIDE ADEQUATE SECURITY FOR THE INCOME TAX IF THE PROPERTY WERE TO BECOME SUBJECT TO A LIEN UNDER THIS SUBTITLE.

(E) MOTOR CARRIER TAX.

THE COMPTROLLER MAY REQUIRE A PERSON SEEKING A REFUND OF MOTOR CARRIER TAX TO POST SECURITY FOR THE TAX IN AN AMOUNT OF NOT LESS THAN \$5,000 BUT NOT MORE THAN \$100,000.

(F) MOTOR FUEL TAX.

THE COMPTROLLER SHALL REQUIRE AN APPLICANT FOR A LICENSE UNDER TITLE 9 OF THIS ARTICLE TO POST SECURITY FOR THE MOTOR FUEL TAX IN THE AMOUNT THAT THE COMPTROLLER REQUIRES, BUT NOT LESS THAN:

- (1) \$200,000 FOR A CLASS A LICENSE;
- (2) \$50,000 FOR A CLASS B LICENSE;
- (3) \$10,000 FOR A CLASS C LICENSE;
- (4) \$200,000 FOR A CLASS D LICENSE;
- (5) \$1,000 FOR A CLASS F LICENSE;
- (6) \$10,000 FOR A CLASS G LICENSE;
- (7) \$1,000 FOR A CLASS S LICENSE; AND
- (8) \$1,000 FOR A CLASS U LICENSE.

(G) SALES AND USE TAX.

THE COMPTROLLER MAY REQUIRE A PERSON SUBJECT TO THE SALES AND USE TAX TO POST SECURITY FOR THE TAX IN THE AMOUNT THAT THE COMPTROLLER DETERMINES.

(H) TOBACCO TAX.

THE COMPTROLLER MAY REQUIRE A PERSON SUBJECT TO THE TOBACCO TAX TO POST SECURITY FOR THE TAX IN THE AMOUNT THAT THE COMPTROLLER REQUIRES.

REVISOR'S NOTE: This section is new language that, in part, repeats the provisions of present Art. 56, § 113 that relate to security for tax and, in part, is derived without substantive change from former Art. 2B, § 142(b), as it related to the amount of the bond, the first sentence of (a), and the first, third, and fourth sentences of (c), from former Art. 56, § 140(c)(1)(i)2., (2)(i)2., (3)(i)2., (4)(i)3., (5)(i)3., and (6)(i)2. and the second sentence of § 141(a), and from former Art. 81, § 408(b)(1) and the