

Approved May 13, 1999.

CHAPTER 485
(House Bill 1052)

AN ACT concerning

Motor Fuel Tax Returns - Electronic Filing

FOR the purpose of authorizing the Comptroller to require by regulation that motor fuel tax returns be filed by electronic means; and generally relating to the electronic filing of motor fuel tax returns.

BY repealing and reenacting, with amendments,

Article - Tax - General

Section 9-308

Annotated Code of Maryland

(1997 Replacement Volume and 1998 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article - Tax - General

9-308.

(a) Except as provided in subsections (b) and (c) of this section, each dealer, special fuel seller, special fuel user, or turbine fuel seller shall complete, under oath, and file with the Comptroller a motor fuel tax return:

(1) for each month in which the dealer, special fuel seller, special fuel user, or turbine fuel seller sells or uses motor fuel 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, special fuel seller, special fuel user, or turbine fuel seller does not sell or deliver motor fuel.

(b) Each licensed Class B dealer shall complete, under oath, and file with the Comptroller a motor fuel tax return:

(1) for each month in which the dealer receives gasoline in the State: