

(C) (1) A SPECIAL FUEL USER ENGAGED IN THE BUSINESS OF AGRICULTURE SHALL COMPLETE, UNDER OATH, AND FILE WITH THE COMPTROLLER A MOTOR FUEL TAX RETURN FOR PERIODS AND ON DATES AS THE COMPTROLLER MAY SPECIFY BY REGULATION.

(2) THE COMPTROLLER MAY NOT REQUIRE FILINGS MORE FREQUENTLY THAN MONTHLY.

[(c)](D) A return shall state the total gallons of motor fuel received, sold, or used, during the period that the return covers, at each place of business in the State.

9-336.

(a) The Motor Vehicle Administration shall send promptly to the Comptroller the name and address of a person who registers a motor vehicle propelled by special fuel for operation on public highways.

(b) [If the Comptroller cancels a license or exemption certificate issued under this subtitle for failure to comply with the provisions of this subtitle or if the Comptroller knows that a licensee or exemption certificate holder has violated the provisions of this subtitle, the Comptroller shall notify immediately the Motor Vehicle Administration of the cancellation or violation.] THE COMPTROLLER SHALL NOTIFY IMMEDIATELY THE MOTOR VEHICLE ADMINISTRATION IF:

(1) THE COMPTROLLER CANCELS A LICENSE OR EXEMPTION CERTIFICATE ISSUED UNDER THIS SUBTITLE OR SUSPENDS OR REVOKES AN IDENTIFICATION MARKER, A PERMIT, OR TEMPORARY AUTHORITY ISSUED TO A MOTOR CARRIER UNDER SUBTITLE 2 OF THIS TITLE FOR FAILURE TO COMPLY WITH THE PROVISIONS OF THIS SUBTITLE OR SUBTITLE 2 OF THIS TITLE; OR

(2) THE COMPTROLLER KNOWS THAT A LICENSEE, EXEMPTION CERTIFICATE HOLDER, OR MOTOR CARRIER HAS VIOLATED THE PROVISIONS OF THIS SUBTITLE OR SUBTITLE 2 OF THIS TITLE.

(c) On receipt of a notice under subsection (b) of this section, the Motor Vehicle Administration shall SUSPEND OR revoke the appropriate registration.

(d) If the Comptroller is satisfied with the corrective action taken by the licensee or certificate holder, the Comptroller may reinstate the license or exemption certificate. If the license or exemption certificate is reinstated, the Comptroller shall give the Motor Vehicle Administration notice of the reinstatement and the Motor Vehicle Administration shall reinstate the registration of the licensee or exemption certificate holder.

13-707.

(b) If a motor carrier fails to file a motor carrier tax return or pay the motor carrier tax when required under Title 9, Subtitle 2 of this article, the Comptroller may suspend or revoke any identification marker, permit, or temporary authorization issued to the motor carrier under Title 9, Subtitle 2 of this article.