

PRIOR TO THE EFFECTIVE DATE OF THE CANCELLATION OF THE LICENSE. ALL DUTIES, RESPONSIBILITIES, AND TAX LIABILITIES SHALL EXPRESSLY SURVIVE THE CANCELLATION OF THE LICENSE.

[(c)] (F) In the event that the license of any dealer, SPECIAL FUEL USER, OR SPECIAL FUEL SELLER shall be cancelled by the Comptroller as hereinbefore in this section provided, and in the further event that said dealer, SPECIAL FUEL USER, OR SPECIAL FUEL SELLER shall have paid to the State of Maryland all motor VEHICLE fuel taxes OR AVIATION FUEL TAXES due and payable by it under the laws of the State of Maryland upon the receipt, sale or use of motor VEHICLE fuel AND AVIATION FUEL, together with any and all penalties AND INTEREST accruing by reason of any failure on the part of said dealer, SPECIAL FUEL USER, OR SPECIAL FUEL SELLER to make reports or to pay said tax [or], penalties, AND INTEREST, then the Comptroller shall cancel and surrender the bond theretofore filed by said [dealer] LICENSEE.

143.

(a) [From and after July 1, 1973, every] EVERY dealer [in motor vehicle fuel], SPECIAL FUEL USER, AND SPECIAL FUEL SELLER shall render to the Comptroller, on or before the last day of each month, or shall send to the Comptroller and have postmarked not later than 2 days before the last day of each month, on forms prescribed, prepared and furnished by the said Comptroller, a certified statement, made under the penalty of perjury, of the number of gallons of motor vehicle fuel AND AVIATION FUEL sold or used by him or them during the preceding calendar month. This statement shall be certified by one of the principal officers, in case of a domestic corporation, or by the resident general agent or attorney-in-fact, or by a chief accountant or officer, in case of a foreign corporation, or by the managing agent or owner in case of a firm or association. This report shall contain a statement of the quantities of motor vehicle fuel sold or used within the State of Maryland from his or their respective places of business.

(b) Sales documents shall be rendered to all purchasers of motor vehicle fuel AND AVIATION FUEL by dealers [in] AND SPECIAL FUEL SELLERS AND RETAIL SERVICE STATION DEALERS MAKING SALES OF motor vehicle fuel OR AVIATION FUEL as herein defined, except in cases of retail sales where exemption is not claimed by the purchaser under the terms of this subtitle. Said sales documents shall contain a statement printed thereon in a conspicuous place that the liability to the State for the [license] tax herein imposed has been assumed and that he or they will pay said [license] tax on or before the last day of the following month, or will send the [license] tax with a postmark not later than 2 days before the last day of the following month.

144.

The records of all purchases, receipts, sales, distribution and use of motor vehicle fuel AND AVIATION FUEL of every dealer,