

- (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 does not receive gasoline.

(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.

(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.

(E) (1) THE COMPTROLLER BY REGULATION MAY REQUIRE EACH PERSON THAT IS REQUIRED TO FILE A RETURN UNDER THIS SECTION TO FILE THE RETURN THROUGH ELECTRONIC MEANS.

(2) A REGULATION ADOPTED UNDER THIS SUBSECTION:

(I) ~~MAY~~ SHALL INCLUDE AN EXEMPTION FROM ELECTRONIC FILING FOR PERSONS THAT DO NOT HAVE ACCESS TO MEANS OF TRANSMITTING DATA ELECTRONICALLY; AND

(II) SHALL INCLUDE PROVISIONS FOR THE PERIODIC AFFIRMATION AND VERIFICATION OF THE INFORMATION THAT IS SUBMITTED ELECTRONICALLY.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1999.

Approved May 13, 1999.

---

## CHAPTER 486

(House Bill 1059)

AN ACT concerning

**Welfare and Child Support Innovation Act of 1999**

**Department of Human Resources - Welfare and Child Support Enforcement  
Innovation Act of 1999**

FOR the purpose of ~~authorizing directors of local departments of social services to request the Secretary of the Department of Human Resources to establish job skills enhancement pilot programs; requiring the Executive Director of the~~