

## Article - Tax - General

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§9-326.

(a) To obtain proper identification of a person who receives, buys, sells, or uses motor fuel, the Comptroller may:

(1) require information necessary to assign an identification number to the person; and

(2) assign a license or other identification number to the person.

(b) A person required to file a return or other document under this subtitle shall include the identification number of the person filing and of each other person listed in the other document.

(c) A person who is to be listed in any return or other document filed by another person under this subtitle shall give the appropriate identification number to the person who is required to file the document.

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