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§9-327.

(a) To obtain an exemption under § 9-303(a), (b), or (c) of this subtitle, a dealer, distributor, special fuel seller, special fuel user, or turbine fuel seller shall complete and submit any certificates and reports that the Comptroller requires, by regulation.

(b) If the holder of an exemption certificate changes the use of any special fuel obtained under that certificate to a taxable use, the holder shall give the Comptroller written notice of the change within 5 days after the first change.

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