

will pay said license tax on or before the last day of the following month.

SEC. 5. *And be it further enacted*, That said license tax in respect to motor vehicle fuel sold or used in any calendar month shall be paid on or before the last day of the next succeeding month to the Comptroller of the State, who shall receipt the dealer therefor, and shall forthwith pay over all of the moneys to the State Treasurer thus received, except such moneys as shall have been expended by said Comptroller for the purpose of making refunds as herein provided, and the State Treasurer shall create a special fund thereof to be known as the "State Roads Maintenance and Reconstruction Deficiency Fund," and shall disburse the same monthly to the State Roads Commission for the purposes hereinafter set forth; provided, however, that the Comptroller may retain in his hands at all times such sum not exceeding \$3,000.00 as, in the judgment of the said Comptroller, shall be sufficient to enable him to pay promptly all claims for refunds.

SEC. 6. *And be it further enacted by the General Assembly of Maryland*, That the State Roads Commission shall apply the first five hundred thirty-three thousand seven hundred seventy-six dollars and eighty-eight cents (\$533,776.88) so received under the provisions of this Act toward discharging the aforesaid deficit in the Maintenance and Reconstruction Fund now appearing on the books of said Commission and the remaining amount of six hundred forty-five thousand seven hundred eighty-eight dollars and nineteen cents (\$645,788.19) shall be used by said Commission to repay a like sum borrowed by said maintenance and construction account from funds heretofore appropriated to the Commission for construction purposes, but not specifically obligated, which sum when so repaid to construction account shall be used by the State Roads Commission for the purpose of constructing or reconstructing such portion of the streets in the various incorporated towns of the State forming connecting links in the State's arterial system which have not already been constructed by the State Roads Commission.

SEC. 7. *And be it further enacted by the General Assembly of Maryland*, That the records of all purchases, receipts, sales, distribution and use of motor vehicle fuel of every dealer shall at all times during the business hours of the day be subject to inspection by the Comptroller, or by any agent or employee thereof duly authorized by said Comptroller.