

motive power of motor vehicles, and with the license fees and taxes provided by other laws of the State of Maryland, the tax herein provided more nearly renders perfect the proper compensation to be paid by the motor vehicles for the use of facilities provided at great cost for the class for whose needs they are essential and whose operation over the highways are peculiarly injurious; and

WHEREAS, It is found that the practical effect of the levying of a tax on motor vehicle fuels sold by the dealer is that the tax is in fact collected from the consumer, by being added to the price of such fuel, and the burden of the tax paid by the dealer is passed on to and paid and borne by such ultimate consumer, and accordingly that the consumer who uses such motor vehicle fuel in motor vehicles and for the operation thereof is in fact the practical effect paying a license fee and tax upon the motor vehicle itself; and

WHEREAS, It is deemed equitable and proper that persons purchasing motor fuels for purposes other than for consumption and use in furnishing the propelling power for motor vehicles used or intended to be used in whole or in part upon the highways of this State should have refunded to them any money which they may be required to pay by reason of said tax herein provided for; and

WHEREAS, The successful operation of such motor vehicles over the public roads and highways of this State depend in large measure upon the proper maintenance and reconstruction of such roads and highways; now, therefore,

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That the following words, terms and phrases in this Act are, for the purposes hereof, defined as follows:

(a) "Motor Vehicles" shall include all vehicles, engines or machines, movable or immovable, which are operated or propelled by internal combustion of gasoline, distillate or other volatile and inflammable liquid fuels.

(b) "Motor vehicle fuels" are such fuels known as gasoline and such other volatile and inflammable liquids produced or compounded for the purpose of operating or propelling motor vehicles, except the product commonly known as kerosene oil.

(c) The term "Dealer" is hereby defined as any person, firm or corporation who imports or causes to be imported gasoline and such other volatile and inflammable liquids pro-