

include sales between registered dealers if such sales are accounted for as the Comptroller may require by rule or regulation.]

(j) "Petroleum products" [includes] MEANS motor vehicle fuel AND AVIATION FUEL [, residual oils number 4, 5, and 6, and all grades of jet (turbo) fuel].

(k) For fiscal year 1985 and each fiscal year thereafter, "average wholesale value per gallon" means the value determined by the Comptroller, exclusive of any rebates to jobbers and retail service station dealers, under Section 156 of this article.

(l) "Aviation gasoline" means fuel used in the propulsion of aircraft that meets the standards for aviation gasoline as prescribed by the American Society for Testing and Materials Specification D-910.

(m) "Scheduled air carrier" means:

(1) A carrier engaged in the common carriage of persons or property under the authority of federal aviation regulations part numbers 121, 127, 129; or

(2) Operators under federal aviation regulations part 135 who purchase fuel in this State and consume at least 70 percent of the fuel purchased in this State in the common carriage of persons or property.

(n) "Turbine fuel" means jet fuel Jet A, Jet A-1, or Jet B used in the propulsion of turbine powered aircraft.

(o) "AVIATION FUEL" MEANS AVIATION GASOLINE OR TURBINE FUEL.

(p) "RETAIL AVIATION FUEL DEALER" MEANS ANY ENTITY SELLING AVIATION FUEL INTO THE SUPPLY TANK OF AIRCRAFT.

(q) "GASOLINE" MEANS:

(1) ALL PRODUCTS COMMONLY OR COMMERCIALY KNOWN AS GASOLINE INCLUDING CASING HEAD ABSORPTION AND NATURAL GASOLINE AND ANY OTHER LIQUID USED AS A FUEL IN AN INTERNAL COMBUSTION SPARK IGNITED ENGINE EXCEPT AVIATION GASOLINE; AND

(2) ANY OTHER PRODUCT SO DESIGNATED BY THE COMPTROLLER.

(r) "SPECIAL FUEL" MEANS ANY MOTOR VEHICLE FUEL, OTHER THAN GASOLINE.