

required by Section 156(b) of this article, and if, in any of these years, the semiannual average wholesale value per gallon of motor vehicle fuel as determined by Section 156(b) exceeds \$1.35 the license tax on motor vehicle fuel shall be increased on July 1 of fiscal year 1985 or any subsequent fiscal year for an April 15 determination or on the following January 1 for an October 15 determination by an amount equal to 10 percent of the average wholesale value per gallon that is in excess of an average wholesale value per gallon of \$1.35.

(2) Notwithstanding the provisions of paragraph (1) of this subsection, in fiscal year 1985 or in any subsequent fiscal year, the total of any increases in the license tax required for the year may not exceed the license tax rate in effect at the end of the prior year by more than \$.01.

(3) The tax imposed by this subsection is not a part of the single license tax referred to in subsection [(f)] (A) (1) of this section.

(4) The Comptroller may require any person or entity possessing tax paid motor vehicle fuel held for sale on the date of any semiannual increase in the license tax under this subsection to compile and file an inventory of the fuel possessed and to remit within 30 days any additional taxes that are due.

[(1)] (G) In each fiscal year in which other pledged revenues are sufficient to constitute the sinking fund required by § 3-215 of the Transportation Article, any mixture of alcohol blended motor VEHICLE fuel which contains 10 percent or more of ethyl [or methyl] alcohol shall be taxed under this section at a rate of 3 cents less per gallon than other motor vehicle fuels.

137.

(a) [The gasoline] EXCEPT FOR A CLASS "B" DEALER AS DEFINED IN § 140(C)(2) OF THIS SUBTITLE, THE tax, imposed by this subtitle in respect to motor vehicle fuel sold or used in any calendar month, less an amount equivalent to one percent of the tax (to a maximum tax rate of 10 cents per gallon) due and payable which is hereby allowed such person in lieu of loss from shrinkage, evaporation and handling and to reimburse the [registered] LICENSED dealer, AS DEFINED IN § 135(C) OF THIS ARTICLE, and retail service station dealers, as defined in § 157A(6) of this article and [jobbers as defined in § 157A(3) of this article,] SPECIAL FUEL SELLERS, AS DEFINED IN § 135(E) OF THIS ARTICLE, for the expenses incurred on behalf of the State in maintaining records, collecting [gasoline] THE MOTOR VEHICLE FUEL tax moneys, preparing necessary reports and remittance in complying with the provisions of this subtitle, shall be paid to the Comptroller on or before the last day of the next succeeding month, or shall be sent to the Comptroller and postmarked not later than 2 days before the last day of the next succeeding month, and the Comptroller shall receipt the LICENSED dealer OR SPECIAL FUEL SELLER therefor.