

SEC. 2. *And be it further enacted*, That this Act shall take effect on June 1, 1937.

Approved May 18, 1937.

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CHAPTER 375.

AN ACT to amend the sub-title "Gasoline Tax" following Section 210 and Part VII of Article 56 of the Annotated Code of Maryland (1924 Edition and 1935 Supplement), title "Licenses", by striking out said sub-title and inserting in lieu thereof a new sub-title to be known as "Motor Vehicle Fuel Tax", and to repeal and re-enact, with amendments, Sections 211, 218 and 219A of said Article.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That the sub-title "Gasoline Tax" following Section 210 and Part VII of Article 56 of the Annotated Code of Maryland (1924 Edition and 1935 Supplement), title "Licenses", be and the same is hereby amended by striking out said sub-title and inserting in lieu thereof a new sub-title to be known as "Motor Vehicle Fuel Tax".

SEC. 2. *And be it further enacted*, That Sections 211, 218 and 219A of Article 56 of the Annotated Code of Maryland (1924 Edition and 1935 Supplement), title "Licenses", be and the same are hereby repealed and re-enacted, with amendments, to read as follows:

211. The following words, terms and phrases in this sub-title are, for the purposes hereof, defined as follows:

(a) "Motor Vehicles" shall mean and include all vehicles, engines, machines or mechanical contrivances which are propelled by internal combustion engines or motors, upon the public highways.

(b) "Motor Vehicle fuel" means and includes gasoline, casing head or natural gasoline, benzol, benzine, naphtha and any other liquid prepared, advertised, offered for sale, sold for use as, or used for, the generation of power for the propulsion of motor vehicles, including any product obtained by blending together any one or more products of petroleum, with or without other products, if the resultant product is capable of such use.

(c) The term "Dealer" is hereby defined as any person, firm or corporation (including the State of Maryland and any political subdivision thereof), (1) making the first sale in this