

State of any motor vehicle fuel, imported from beyond the territorial confines of the State after the same shall have been received in this State; (2) consuming or using in this State any motor vehicle fuel so imported, who shall have purchased the same before it shall have been received by any other person in this State; or (3) producing, refining, preparing, distilling, manufacturing, blending, or compounding motor vehicle fuel in this State.

(d) The term "received" or "received in this State" shall be construed to include constructive as well as actual receipt, in accordance with such rules and regulations as the Comptroller may adopt.

(e) "Comptroller" means the Comptroller of the Treasury of the State of Maryland.

(f) The words "in this State" or "within the State" shall be construed to mean within the territorial limits or confines of the State of Maryland, and shall include all territory within the State owned by or ceded to the United States of America.

218. Said license tax shall not be imposed on motor vehicle fuel when exported or sold for exportation from the State of Maryland to any other State or nation (whether in the form of a compound, or otherwise); nor on the products commonly known as kerosene, fuel oil, furnace oil, heating oil, or by whatever name known to the trade, when used in oil burners for domestic heating purposes or for purposes other than propelling motor vehicles. The Comptroller may by rules and regulations require dealers and purchasers to execute and return such certificates and reports as he may deem necessary or advisable, to sustain such right of exemption from the tax.

219A. Upon compliance with the provisions of Section 219 of this Article the Comptroller shall refund to the United States of America and to any of its agencies, the tax upon all motor vehicle fuel purchased by it or them for use in the exercise of an essential governmental function, to the extent required by the Federal Constitution, or by any Act of Congress passed pursuant to and in conformity with the Federal Constitution.

SEC. 3. *And be it further enacted*, That this Act shall take effect on June 1, 1937.

Approved May 18, 1937.

CHAPTER 376.

AN ACT to add one new section to Article 33 of the Annotated Code of Maryland (1935 Supplement), title "Elections" subtitle "Registration", said new section to be known as Section