

Maryland, title "Licenses", sub-title "Motor Vehicles", sub-heading "Gasoline Tax" be and it is hereby repealed and re-enacted with amendments to read as follows: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 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 produced or compounded for operating or propelling motor vehicles, as herein defined, for use, distribution or sale and delivery in, and after the same reaches, the State of Maryland; and also any person, firm or corporation who produces, refines, manufactures or compounds such fuel in the State of Maryland for use, distribution or sale and delivery in this State.

(d) The words "in the State of Maryland" or "in this State" or "in the State" mean within the exterior limits of the State of Maryland and include all territory within such limits owned by or ceded to the United States of America.

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

Approved May 18, 1937.

CHAPTER 423.

AN ACT to repeal and re-enact with amendments sub-section 27 of Section 7 of Article 81 of the Annotated Code of Maryland (1935 Supplement), title "Revenue and Taxes", sub-title "What Shall Be Taxed and Where", providing for the exemption from assessment and taxation of certain property in this State from State, County and City Taxation.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That sub-section 27 of Section 7 of Article 81 of the Annotated Code of Maryland (1935 Supplement), title "Revenue and Taxes", sub-title "What Shall Be Taxed and Where", be