used or intended to be used in whole or in part upon the highways of this State should have refunded to them any money which they may be required to pay by reason of said tax herein provided for; and

WHEREAS, The successful operation of such motor vehicles over the public roads and highways of this State depend in large measure upon the proper maintenance and reconstruction of such roads and highways, which said reconstruction and maintenance have been made at great expense as hereinbefore set forth; now, therefore,

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That the following words, terms and phrases in this Act 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.

SEC. 2. *And be it further enacted by the General Assembly of Maryland,* That in addition to the taxes now provided for by law, each and every dealer, as defined in this Act, who is now engaged or who may hereafter engage in his own name, or in the name of others, or in the name of his representatives or agents in this State, in the sale or use of motor vehicle fuel as herein defined shall, not later than the last day of each calendar month, render to the Comptroller a statement of all motor vehicle fuel sold or used by him or them in the State of Maryland during the preceding calendar month, and pay a license tax of one cent (1c.) per gallon on all motor vehicle fuel as shown