

receiving the same, to be by the said Comptroller credited to the oyster fund; and all Acts and all Public General or Public Local Laws inconsistent with the provisions of this Section are hereby repealed.

Approved March 25, 1927.

CHAPTER 146.

AN ACT to repeal and re-enact with amendment Section 219 of Article 56 of the Code of Public General Laws, title "Licenses," sub-title "Gasoline Tax," said amendment removing the exemption from all motor boats, except those used for pleasure only.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 219 of Article 56 of the Code of Public General Laws, title "Licenses," sub-title, "Gasoline Tax," said amendment removing the exemption from all motor boats, except those used for pleasure only, be and the same are hereby repealed and re-enacted with amendments, to read as follows:

SEC. 219. Any person, firm or corporation who shall buy or use any motor vehicle fuel as defined in this sub-title for the purpose of operating or propelling stationery gas engines, tractors used for agricultural purposes, motor boats used for pleasure only, air planes or air craft, or who shall purchase or use any of such fuel for cleaning or dyeing or other commercial use of the same, except in motor vehicles operated or intended to be operated in whole or in part upon any of the public highways of the State of Maryland, on which motor fuel the tax imposed by this sub-title shall have been paid, shall be reimbursed and repaid the amount of such tax paid by him upon presenting to the Comptroller a statement accompanied by the original invoices showing such purchase, which statement shall set forth the total amount of such fuel so purchased and used by such consumer, other than in motor vehicles operated or intended to be operated upon any of the public highways of the State of Maryland, and said Comptroller upon the presentation of such statement and such vouchers, shall cause to be repaid to such consumer from the taxes collected on motor vehicle fuels the said taxes paid on feuls purchased or used, other than for motor vehicles as aforesaid; provided, that application for refunds as provided herein must be filed with the Comptroller within ninety (90) days from the date of purchase or invoice.