

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1945.

Approved April 5, 1945.

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CHAPTER 523.

(Senate Bill 276)

AN ACT to repeal and re-enact, with amendments, Section 255 of Article 56 of the Annotated Code of Maryland (1939 Ed.), title "Licenses," sub-title "Gasoline Tax," and to repeal Section 256 of said Article so titled and sub-titled, and to enact in lieu thereof a new Section of said Article, to be known as Section 256 thereof, to follow immediately after Section 255 thereof, as amended herein, to provide that the Comptroller shall refund to the United States of America and its agencies the tax upon motor vehicle fuel purchased by it, and to provide that the Comptroller may approve, in the case of certain dealers the non-inclusion of the tax in the price charged the United States and its agencies.

SECTION 1. *Beit enacted by the General Assembly of Maryland*, That Section 255 of Article 56 of the Annotated Code of Maryland (1939 Ed.), title "Licenses," sub-title "Gasoline Tax," be and the same is hereby repealed and re-enacted, with amendments, so as to read as follows:

255. 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 stationary gas engines, tractors used for agricultural purposes, motor boats, airplanes or aircraft, 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, or buy and use any of said fuel in fire apparatus or ambulances operated by any volunteer fire company incorporated in this State 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 oper-