

ated or intended to be operated upon any of the public highways of the State of Maryland, and in case of a volunteer fire company such statement shall set forth the total amount of such fuel so purchased and used in the fire apparatus and/or ambulances operated by said company, 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 fuels purchased or used other than for motor vehicles as aforesaid; provided, that applications for refunds as provided herein must be filed with the Comptroller within ninety (90) days from the date of purchase or invoice; (however, the Comptroller may, for any reason which he shall deem sufficient, extend the time within which claims for refunds must be filed with him, for a period of not more than one year from the date of purchase or invoice;) and provided further that all owners or operators of all airports, landing fields, air schools and flying clubs licensed by the State Aviation Commission of Maryland may present to the Comptroller, a statement setting forth the date of purchase and the number of gallons of gasoline purchased for aviation purposes, supported by vouchers and receipted bills from the gasoline vendors, and said Comptroller, upon presentation of such statement and vouchers, shall cause to be repaid to such owners or operators of all said licensed airports, landing fields, air schools and flying clubs above referred to, from the taxes collected on motor vehicle fuels, the said taxes so paid by said owners or operators of all such licensed airports, landing fields, air schools and flying clubs, on the purchase by them of gasoline used for aviation purposes.

It shall be illegal for any owner or operator of any licensed airport, landing field, air school and flying club, or any agent or employee of said owner or operator of said airport, landing field, air school and flying club, or any airport, landing field, air school and flying club, or any agent or employee of said airport, landing field, air school and flying club to sell, give, dispense or deliver any tax free motor vehicle fuel to other than aircraft. Any license issued to any owner or operator of any of said airports, landing fields, air schools and flying clubs may be revoked or suspended by the State Aviation Commission for any violation of the above provision and, in addition thereto, every owner of any of said airports, landing fields, air schools and flying clubs, every operator of any of said airports, landing fields, air schools and flying clubs, and every agent or employee of any of said airports, landing fields, air schools and flying clubs, or the owner or