

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 operated 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, the 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 retail aviation gasoline dealers engaged in dispensing aviation gasoline to aircraft on airports or landing fields 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 and said Comptroller, upon presentation of such statement and vouchers, shall cause to be repaid to such retail aviation gasoline dealers, from the taxes collected on motor vehicle fuels, the said taxes so paid by said retail aviation gasoline dealers, on the purchase by them of gasoline used for aviation purposes.

It shall be illegal for any retail aviation gasoline dealer to sell, give, dispense or deliver any tax free motor vehicle fuel to other than aircraft. Every retail aviation gasoline dealer