

changed to "Motor Vehicle Fuel Tax", and Sections 251C and 260 be and are hereby added to said Article, Section 251C to follow immediately after Section 251B and Section 260 to follow immediately after Section 259 of said Article, to read as follows:

Motor Vehicle Fuel Tax

Section 240. The following words, terms and phrases in this sub-title are, for the purposes hereof, defined as follows:

(a) "Motor Vehicles" shall mean and include all vehicles, engines, machines or mechanical contrivances which are propelled by internal combustion engines or motors, upon the public highways, and in the case of vehicles propelled by diesel fuel or fuel oil, shall mean all such vehicles licensed to operate upon the public highways.

(b) "Motor Vehicle Fuel" means and includes gasoline, casing head or natural gasoline, benzol, benzine, naphtha and any other liquid prepared, advertised, offered for sale, sold for use as, or used for, the generation of power for the propulsion of motor vehicles, and Diesel oil, oil or other liquids used in Diesel engines or in internal combustion engines for the propulsion of motor vehicles, including any product obtained by blending together any one or more products of petroleum, with or without other products, if the resultant product is capable of such use.

(c) The term "Dealer" is hereby defined as any person, firm or corporation (including the State of Maryland and any political subdivision thereof), (1) making the first sale in this State of any motor vehicle fuel, imported from beyond the territorial confines of the State after the same shall have been received in this State; (2) consuming or using in this State any motor vehicle fuel so imported, who shall have purchased the same before it shall have been received by any other person in this State; or (3) producing, refining, preparing, distilling, manufacturing, blending, or compounding motor vehicle fuel in this State.

(d) The term "user" shall mean any person, firm or corporation who purchases diesel fuel or fuel oil for use as fuel and uses such fuel in any motor vehicle owned or operated by such person, firm or corporation and licensed to operate on a public highway.

(e) "Seller of diesel fuel" shall mean any person, firm or corporation who sells or delivers diesel fuel or fuel oil into a fuel supply tank of any motor vehicle other than