

one owned by such person, firm or corporation to operate upon a public highway.

(f) The term "received" or "received in this State" shall be construed to include constructive as well as actual receipt, in accordance with such rules and regulations as the Comptroller may adopt.

(g) "Comptroller" means the Comptroller of the Treasury of the State of Maryland.

(h) The words "in this State" or "within the State" shall be construed to mean within the territorial limits or confines of the State of Maryland, and shall include all territory within the State owned by or ceded to the United States of America.

241. (a) On and after January 1, 1924, each and every dealer, user or seller of diesel fuel as defined in this sub-title who is now engaged or who may hereafter engage in his own name or in the name of others, or in the name of his representatives or agents in this State, in the sale or use of motor vehicle fuel as herein defined shall not later than the last day of each calendar month, render to the Comptroller a statement of all motor vehicle fuel sold or used by him or them in the State of Maryland during the preceding calendar month, and pay a license tax of Two cents (2c) per gallon on all motor vehicle fuel as shown by such statement in the manner and within the time hereinafter stipulated; (provided, however, that the tax imposed upon motor vehicle fuel sold to compounders shall be returned and paid as herein provided by such compounders upon all motor vehicle fuel purchased by them and sold or used in the State of Maryland in the form of a compound or otherwise.)

(b) On and after the first day of April, 1927, the license tax in respect of motor vehicle fuels, prescribed by this sub-title, shall be increased one-half cent per gallon.

(c) On and after the first day of April, 1927, the license tax in respect to motor vehicle fuels, prescribed by this sub-title, shall be increased one and one-half cents per gallon.

(d) On and after the first day of July, 1947, the license tax in respect to motor vehicle fuels, prescribed by this sub-title, shall be increased one cent per gallon.

(e) On and after the first day of July, 1947, the taxes imposed by Sub-divisions (a), (b), (c) and (d) of this section shall be deemed to be continued in effect as parts