

(9) THE TAX HEREBY IMPOSED IS IN LIEU OF ALL OTHER TAXES UPON THE GAS, THE PROPERTY RIGHTS ATTACHED THERETO OR INHERENT THEREIN, AND THE VALUES CREATED THEREBY, UPON ALL LEASES OR RIGHTS TO DEVELOP AND OPERATE ANY LANDS FOR GAS, THE VALUES CREATED THEREBY AND THE PROPERTY RIGHT ATTACHED THERETO OR INHERENT THEREIN.

302B. (DEFINITIONS). (1) FOR THE PURPOSE OF THIS SUB-TITLE "PRODUCER" SHALL MEAN ANY PERSON OWNING, CONTROLLING, MANAGING, OR LEASING ANY GAS WELL AND/OR ANY PERSON WHO PRODUCES IN ANY MANNER ANY GAS BY TAKING IT FROM THE EARTH OR WATERS IN GARRETT COUNTY, AND SHALL INCLUDE ANY PERSON OWNING ANY ROYALTY OR OTHER INTEREST IN ANY GAS OR ITS VALUE, WHETHER PRODUCED BY HIM, OR BY SOME OTHER PERSON ON HIS BEHALF, EITHER BY LEASE, CONTRACT OR OTHERWISE.

(2) "FIRST PURCHASER" SHALL MEAN ANY PERSON PURCHASING GAS FROM THE PRODUCER, AND SHALL INCLUDE ANY PRODUCER WHICH IS A UTILITY RETAILING GAS IN GARRETT COUNTY AND ANY PRODUCER WHO DOES NOT SELL HIS GAS IN GARRETT COUNTY BUT TRANSPORTS IT OUTSIDE OF THE COUNTY BEFORE SALE.

(3) "SUBSEQUENT PURCHASER" SHALL MEAN ANY PERSON WHO PURCHASES GAS FOR ANY PURPOSE WHATSOEVER, WHEN SAID GAS IS PURCHASED FROM ANY PERSON OTHER THAN THE PRODUCER.

(4) "CARRIER" SHALL MEAN THE OWNER, OPERATOR, OR MANAGER OF ANY MEANS OF TRANSPORTING GAS OR ANY INSTRUMENTALITY THAT MAY NOW BE USED OR COME INTO USE FOR SUCH PURPOSE.

(5) "GAS" SHALL MEAN NATURAL AND CASING-HEAD GAS OR OTHER GAS TAKEN FROM THE EARTH OR WATERS, REGARDLESS OF WHETHER PRODUCED FROM A GAS WELL OR FROM A WELL ALSO PRODUCTIVE OF OIL, DISTILLATE AND/OR CONDENSATE, OR OTHER PRODUCT.