

ceding calendar month, and pay a license tax of Two Cents (2¢) 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 of 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 June, 1953, the license tax in respect to motor vehicle fuels prescribed by this sub-title shall be increased One Cent (1¢) per gallon.

[(e)] *(f)* On and after the first day of July, **[1947]** 1953, the taxes imposed by Sub-divisions (a), (b), (c), **[and]** (d) and (e) of this section shall be deemed to be continued in effect as parts of a single license tax with respect to motor vehicle fuels of **[Five]** Six Cents per gallon to be known as the "Gasoline Tax". In any case where the State or any agency thereof, or any county, municipality (including Baltimore City), special taxing area or other political sub-division has, prior to June 1, 1947, issued bonds or other evidences of debt and for the security, payment or servicing thereof has lawfully pledged or committed (in the form of a special tax or otherwise) any portion of the motor vehicle fuel taxes of Two Cents, One-half and One and One-half Cents per gallon, respectively, such pledge or commitment shall continue unimpaired as a pledge or commitment of a like amount of the **[Five]** Six Cent Gasoline Tax. However, nothing contained in this sub-title shall be deemed as requiring the dealer as defined herein to pay the tax on diesel fuel or fuel oil used for the propulsion of motor vehicles licensed to operate on a public highway, it being the legislative intent that the tax herein provided be paid by the user or by the seller as the case may be, of such diesel fuel or fuel oil.