

motor vehicles operated or intended to be operated upon any of the public highways of the State of Maryland, (however, the Comptroller may require a sworn statement and such other evidence as he deems necessary to support a claim for refund arising from a casualty loss), 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] *vehicles* operated by said company, and in the case of a chapter of the American Red Cross and by any bona fide unit of a national veterans' organization such statement shall set forth the total amount of such fuel so purchased and used in the [ambulances] *vehicles* operated by said chapters, 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 six (6) months from the date of purchase; (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;) 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 and all aircraft manufacturing companies situate within the State of Maryland and dispensing aviation gasoline to aircraft 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 or aircraft manufacturing companies, from the taxes collected on motor vehicle fuels, the said taxes so paid by said retail aviation gasoline dealers or aircraft manufacturing companies, on the purchase by them of gasoline used for aviation purposes. In the event that a purchaser of motor vehicle fuel on which the Maryland motor vehicle tax has been paid is required to pay a tax to another state on the same fuel, the Maryland motor vehicle fuel tax shall be refunded upon the filing of a claim supported by such evidence as the Comptroller may require; but such refund is not to exceed the rate per gallon of the Maryland motor vehicle fuel tax currently in effect or the rate of tax paid to the other state or states, whichever is lower.

It shall be illegal for any retail aviation gasoline dealer or any aircraft manufacturing company to sell, give, dispense or deliver any tax free motor vehicle fuel to other than aircraft. Every retail aviation gasoline dealer operating on any airport or landing field licensed by the State Aviation Commission and every aircraft manufacturing company situate within the State of Maryland and dispensing aviation gasoline to aircraft who violates the above provisions in any respect shall, upon conviction, be subject to a fine not exceeding one hundred dollars (\$100.00) or to imprisonment for not more than thirty (30) days, or both fine and imprisonment in the discretion of the court.

28.

(d) Certain certificates of title exempt from tax.—Certificates of title for all motor vehicles owned by the State of Maryland or any