

title "Licenses," subtitle "Motor Vehicle Fuel Tax," providing for loss from shrinkage, evaporation and expenses incurred in collection.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 137 (a) of Article 56 of the Annotated Code of Maryland (1957 Edition), title "Licenses," subtitle "Motor Vehicle Fuel Tax" be and it is hereby repealed and re-enacted to read as follows:

Article 56

137.

(a) The gasoline tax, imposed by this subtitle in respect to motor vehicle fuel sold or used in any calendar month, *less an amount equivalent to 1% of the tax due and payable which is hereby allowed such person on account of* IN LIEU OF loss from shrinkage, evaporation and handling and to reimburse the registered dealer for the expenses incurred on behalf of the State in maintaining records, collecting gasoline tax monies, preparing necessary reports and remittance in complying with the provisions of this subtitle, shall be paid on or before the last day of the next succeeding month to the Comptroller who shall receipt the dealer therefor. From the monies thus received, the Comptroller each month shall (1) retain such sum as in his judgment shall be sufficient to enable him to pay promptly all claims for refunds payable therefrom, (2) retain an amount equal to one month's proportionate part of the current fiscal year's appropriation to the Comptroller for maintaining the Gasoline Tax Collection Department in the office of the Comptroller, (3) remit one-seventh of all the remainder (representing the net proceeds of the tax collected under Section 136 (g) of this subtitle) to the State Treasurer, who shall hold and distribute these monies according to the provisions of Section 29A of Article 89B of this Code; and (4) forthwith remit the balance to the State Treasurer. The State Treasurer shall hold the monies so received from the Comptroller under Item No. (4) of this subsection in a special fund hereby created and known as the "Gasoline Tax Fund," said fund to be thereafter held and distributed in accordance with the provisions applicable to said fund contained in Section 30 of Article 89B of the Annotated Code of Maryland.

SEC. 2. *And be it further enacted,* That this Act shall take effect June 1, 1965.

Approved May 4, 1965.

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CHAPTER 877

(House Bill 26)

AN ACT to repeal Section 305C of Article 93 of the Annotated Code of Maryland (1935 Supplement), title "Testamentary Law," subtitle "Sales," as added by Chapter 495 of the Acts of 1929 and as prospectively repealed by Chapter 581 of the Acts of 1939; to repeal Section 391 of Article 93 of the said Code (1957 Edition),