

spect 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 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 moneys, 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 moneys 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] *one ninth* of all the remainder (representing the net proceeds of the tax collected under Section 136(g) of this subtitle) according to the provisions of Section 29A of Article 89B of this Code; and (4) forthwith credit the balance to the gasoline and motor vehicle revenue account of the Transportation Trust Fund established under Article 94A.

SEC. 2. *And be it further enacted*, That Section 2 of Article 89B of the Annotated Code of Maryland (1969 Replacement Volume and 1971 Supplement), title "State Roads," subtitle "In General," be and it is hereby repealed and re-enacted, with amendments; that Sections 7, 7A and 7B of the same Article, title and subtitle be and they are hereby repealed in their entirety, and that new Section 7 be and it is hereby enacted in lieu thereof, to stand in place of the Sections so repealed, to be under the same Article, title and subtitle; that Section 38A(b) of the same Article and title, subtitle "Distribution and Use of Special Funds," be and it is hereby repealed and re-enacted, with amendments; and that Sections 211-I and 211-O of the same Article and title, subtitle "Expenditure of Commission's Funds and Programming and Scheduling of Highway Projects," be and they are hereby repealed and re-enacted, with amendments, all to read as follows:

2.

As used in this article, the following words and terms shall have the following meanings, unless the context shall indicate another or different meaning or intent:

(a) Road; highway.—Both the word "road" and the word "highway" include rights-of-way, roadway surfaces, roadway subgrades, shoulders, median dividers, drainage facilities and structures, roadway cuts, roadway fills, guardrails, bridges, highway grade elimination structures, railroad grade elimination structures, tunnels, overpasses, underpasses, and other structures forming an integral part of a road or highway. INCLUDING BICYCLE AND WALKING PATHS.

[(b) State highway system.—The term "State highway system" means that system of roads which are from time to time owned by the State and which the State Roads Commission designates as State roads to be maintained and operated by the Commission.]