

- (4) ~~No. 2 Fuel Oil, as that term is commonly used and understood by the Petroleum Industry selling in the Anne Arundel County Marketing Area~~ $\frac{9}{10}$ of one cent (~~9/10¢~~) per gallon
- (5) ~~All other grades or classes of oil taxable under~~ $\frac{675}{1000}$ of one cent (~~1¢~~) per gallon

(c) For purposes of this section, the below listed terms shall be defined as hereinafter set forth:

- (1) "Consumer"—See "User".
- (2) "Fuels"—All commodities subject to the tax imposed by this section.
- (3) "Motor Vehicles"—Any self-propelled vehicle, including mobile equipment commonly used in connection with construction work, such as cranes, derricks, bulldozers and other similar equipment.
- (4) "Person"—Any individual, partnership, firm, society, club, association, joint stock company, corporation, estate, receiver, trustee, assignee, referee, or any other person acting in a fiduciary or representative capacity and any other group or combination of individuals acting as a unit.
- (5) "Person who makes deliveries within Anne Arundel County, Maryland"—Any person who makes deliveries in his own vehicles or by contract carrier, or other vehicle over which he has control.
- (6) "Price"—The aggregate value in money (including all freight and delivery charges) paid or charged for fuels subject to the tax imposed by this section.
- (7) "Purchaser"—Any person selling any of the commodities subject to the tax imposed by this section.
- (8) "Sales within Anne Arundel County, Maryland"—All transactions in which an order is placed within Anne Arundel County, Maryland, and the fuel is delivered within Anne Arundel County, Maryland, by any means whatsoever.
- (9) "Taxpayer"—Any person required by this section to make returns or to pay the tax.
- (10) "User" or "Consumer"—Any person who purchases or acquires the fuels taxed under this section for any purpose other than to resell the fuel either as is or as a component part of a product produced for sale.

(d)(1) Every person located within or without Anne Arundel County, Maryland, who makes any sales or deliveries of any commodities, taxed by virtue of this section, within Anne Arundel County, Maryland, shall collect the tax from the purchaser of said