

reviewing stands, platforms, stagings, observations towers, radio towers, water tanks and towers, trestles, piers, paving, bulkheads, wharves, sheds, coal bins, shelters, fences and display signs; the term "structure" shall also include natural land formations; the term "structure" shall be construed as if followed by the words "or part thereof." The words "appurtenances and environmental settings" shall include, but not be limited to walkways and driveways (whether paved or not), trees, landscaping, and rocks. Where hereafter used in this subtitle the word "structure" shall be determined to include the words "appurtenances and environmental settings."

8.07.

The commission shall consider only exterior features of a structure and shall not consider any interior arrangements. Also, the commission shall not disapprove an application except with respect to the several factors specified in [subsection 8.06] *Section 8.06* above.

SEC. 2. *And be it further enacted*, That this Act shall take effect July 1, 1972.

Approved April 26, 1972.

CHAPTER 132

(House Bill 306)

AN ACT to repeal and re-enact, with amendments, Sections 150(a), 217A(b), 217A(c), 217A(e), 223(d), and 270a 270(A) of Article 56 of the Annotated Code of Maryland (1968 Replacement Volume and 1971 Supplement), title "Licenses," subtitles, respectively, "Motor Vehicle Fuel Tax," "Real Estate Brokers," "General Contractors and Subcontractors," correcting certain errors in the laws relating generally to licenses.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Sections 150(a), 217A(b), 217A(c), 217A(e), 223(d), and 270(a) of Article 56 of the Annotated Code of Maryland (1968 Replacement Volume and 1971 Supplement), title "Licenses," subtitles, respectively, "Motor Vehicle Fuel Tax," "Real Estate Brokers," "General Contractors and Subcontractors," be and they are hereby repealed and re-enacted, with amendments, to read as follows:

150.

(a) Said license tax shall not be imposed on motor vehicle fuel when exported or sold for exportation from the State of Maryland to any other state or nation (whether in the form of a compound, or otherwise); nor on the products commonly known as kerosene, fuel [.] oil, furnace oil, heating oil, or by whatever name known to the trade, when used in oil burners for domestic heating purposes or for purposes other than propelling motor vehicles. The Comptroller may by rules and regulations require dealers and purchasers to execute and return such certificates and reports as he deems necessary or advisable to sustain such right of exemption from the tax.