

Approved May 31, 1974.

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CHAPTER 610

(Senate Bill 410)

AN ACT concerning

Motor Vehicle Fuel Tax - Sellers Liability

FOR the purpose of providing for liability for the motor vehicle fuel tax on the part of sellers of diesel fuel under certain circumstances, and modifying certain provisions relating to the liability of dealers.

BY repealing and re-enacting, with amendments,

Article 56 - Licenses

Section 136(f)

Annotated Code of Maryland

(1972 Replacement Volume and 1973 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section 136(f) of Article 56 - Licenses, of the Annotated Code of Maryland (1972 Replacement Volume and 1973 Supplement) be and it is hereby repealed and re-enacted, with amendments, to read as follows:

Article 56 - Licenses

136.

(f) On and after the first day of July, 1953, the taxes imposed by subsections (a), (b), (c), (d) and (e) of this section shall be deemed to be continued in effect as parts of a single license tax with respect to motor vehicle fuels of six cents per gallon to be known as the "gasoline tax." In any case where the State or any agency thereof, or any county, municipality (including Baltimore City), special taxing area or other political subdivision has, prior to June 1, 1947, issued bonds or other evidences of debt and for the security, payment or servicing thereof has lawfully pledged or committed (in the form of a special tax or otherwise) any portion of the motor vehicle fuel taxes of two cents, one-half and one and one-half cents per gallon, respectively, such pledge or commitment shall continue unimpaired as a pledge or commitment of a like amount of six cent