

gasoline tax. [However, nothing contained in this subtitle shall be deemed as requiring the dealer as defined herein to pay the tax on Diesel fuel, No. 2 fuel oil, kerosene or propane used for the propulsion of motor vehicles licensed to operate on a public highway, unless there is an agreement between the supplier, the user or seller, and the Comptroller, it being the legislative intent that the tax herein provided be paid by the user or by the seller as the case may be, of such Diesel fuel, No. 2 fuel oil, kerosene or propane.] A SELLER OF DIESEL FUEL AS DEFINED HEREIN SHALL BE LIABLE FOR THE MOTOR VEHICLE FUEL TAX IF THE PRODUCT IS DELIVERED INTO A TANK FROM WHICH A MOTOR VEHICLE CAN BE FUELED AND THE RESELLER OR USER DOES NOT HAVE A VALID LICENSE FROM THE COMPTROLLER OR AN AGREEMENT BETWEEN THE SUPPLIER, THE USER OR SELLER, AND THE COMPTROLLER, IT BEING THE LEGISLATIVE INTENT THAT THE TAX HEREIN PROVIDED BE PAID BY THE USER OR BY THE SELLER AS THE CASE MAY BE, OF SUCH DIESEL FUEL, NO. 2 FUEL OIL, KEROSENE OR PROPANE, BUT A SELLER IS NOT LIABLE FOR THE TAX WHERE THESE FUELS ARE DELIVERED INTO A TANK WHICH IS USED FOR FUELING MACHINERY AND EQUIPMENT WHICH IS NOT LICENSED TO OPERATE ON A PUBLIC HIGHWAY.

[[A SELLER OF DIESEL FUEL AS DEFINED HEREIN SHALL BE LIABLE FOR THE MOTOR VEHICLE FUEL TAX IF THE PRODUCT IS DELIVERED INTO A TANK FROM WHICH A MOTOR VEHICLE CAN BE FUELED AND THE RESELLER OR USER DOES NOT HAVE A VALID LICENSE FROM THE COMPTROLLER OR AN AGREEMENT BETWEEN THE SUPPLIER, THE USER OR SELLER, AND THE COMPTROLLER, IT BEING THE LEGISLATIVE INTENT THAT THE TAX HEREIN PROVIDED BE PAID BY THE USER OR BY THE SELLER AS THE CASE MAY BE, OF SUCH DIESEL FUEL, NO. 2 FUEL OIL, KEROSENE OR PROPANE.]]

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1974.

Approved May 31, 1974.

CHAPTER 611

(Senate Bill 413)

AN ACT concerning

County Water and Sewer Plans - Annual Amendments

FOR the purpose of providing that certain sewer and water construction permits will not be issued if county