

CHAPTER 874

(House Bill 907)

AN ACT concerning

Retail Gasoline Dealers

FOR the purpose of providing for payment to retail service station dealers a portion of the amounts retained by law by registered motor fuel wholesale dealers in order to reimburse retail service station dealers for expenses in collecting State gasoline taxes, and providing for issuance of invoices to retail dealers of fuel delivered and taxes due.

BY repealing and re-enacting, with amendments,

Article 56 - Licenses
 Section 137(a)
 Annotated Code of Maryland
 (1972 Replacement Volume and 1973 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section 137(a) 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56 - Licenses, of the Annotated Code of Maryland (1972 Replacement Volume and 1973 Supplement) be and it is hereby repealed and re-enacted, with amendments, to read as follows: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

137.

(a) The gasoline tax, imposed by this subtitle in respect 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 AND RETAIL SERVICE STATION DEALERS, AS DEFINED IN SECTION 157A(6) OF THIS ARTICLE AND JOBBERS AS DEFINED IN SECTION 157A(3) OF THIS ARTICLE, 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 AMOUNTS OF TAX DUE AND PAYABLE SO RETAINED, EVERY DEALER SHALL REMIT TO THE COMPTROLLER OF THE STATE OF MARYLAND A DETAILED REPORT WITH ONE-HALF (50%) OF THE AMOUNT SO RETAINED FOR REFUND TO THE RETAIL SERVICE STATION DEALER ON AN ANNUAL BASIS AS A COLLECTION