

ALLOWANCE TO COMPENSATE THE RETAIL DEALER FOR EXPENSES INCURRED IN COLLECTING, INSURING AND PROTECTING THESE AMOUNTS AND PURSUANT TO REGULATIONS AS THE OFFICE OF THE COMPTROLLER MAY FROM TIME TO TIME PROMULGATE. AT THE TIME OF EACH MOTOR VEHICLE FUEL PURCHASE, THE MOTOR VEHICLE FUEL WHOLESALER SHALL GIVE THE RETAIL SERVICE STATION DEALER, IN ADDITION TO ANY OTHER INVOICE, A COPY MARKED "COMPTROLLER'S COPY — FOR USE BY THE RETAIL SERVICE STATION DEALER," WHICH MUST CONTAIN: THE NAME OF THE RETAIL SERVICE STATION DEALER MAKING THE PURCHASE, THE LOCATION OF THE STATION TO WHICH THE MOTOR VEHICLE FUEL WAS DELIVERED, THE AMOUNT OF EACH GRADE OF MOTOR VEHICLE FUEL, THE AMOUNT OF MARYLAND GASOLINE TAXES ON THE PURCHASE, AND THE AMOUNT OF TAXES TO BE REFUNDED OR REBATED TO THE RETAIL DEALER. ALL CLAIMS FOR REFUND UNDER THE PROVISIONS OF THIS SUBSECTION SHALL BE SUBMITTED BETWEEN JULY 1 AND OCTOBER 1 OF EACH YEAR FOR THE TWELVE MONTHS IMMEDIATELY PRECEDING JULY 1. ANY CLAIM SUBMITTED AFTER OCTOBER 1 SHALL AUTOMATICALLY BE DISALLOWED. ]] EVERY REGISTERED DEALER WHO MAKES A FIRST SALE OR DISTRIBUTION OF MOTOR FUEL, TAX PAID, TO A JOBBER SHALL DEDUCT TWO-THIRDS OF ONE PERCENT (2/3 OF 1%) FROM THE AMOUNT OF THE TAX SHOWN TO BE DUE ON THE BILL (INVOICE) AND THE BALANCE SHALL BE THE AMOUNT OF TAX SUCH DEALER SHALL BE ENTITLED TO COLLECT FROM THE PURCHASER; AND EVERY JOBBER WHO MAKES A SALE, RESALE OR DISTRIBUTION OF MOTOR VEHICLE FUEL, TAX PAID, TO A RETAIL SERVICE STATION DEALER SHALL DEDUCT ONE-THIRD OF ONE PERCENT (1/3 OF 1%) FROM THE AMOUNT OF SUCH TAX SHOWN TO BE DUE ON THE BILL AND THE BALANCE SHALL BE THE AMOUNT OF TAX SUCH JOBBER SHALL BE ENTITLED TO COLLECT FROM SUCH RETAIL SERVICE STATION DEALER. HOWEVER, EVERY REGISTERED DEALER WHO MAKES A FIRST SALE OR DISTRIBUTION OF MOTOR FUEL, TAX PAID, TO A RETAIL SERVICE STATION DEALER SHALL DEDUCT ONE-HALF OF ONE PERCENT (1/2 OF 1%) FROM THE AMOUNT OF SUCH TAX SHOWN TO BE DUE ON THE BILL AND THE BALANCE SHALL BE THE AMOUNT OF TAX THE DEALER SHALL BE ENTITLED TO COLLECT FROM THE RETAIL SERVICE STATION DEALER. From the moneys thus received, the Comptroller each month shall (1) retain such sum as in his judgment shall be sufficient to enable him to pay promptly all claims for refunds payable therefrom, (2) retain an amount equal to one month's proportionate part of the current fiscal year's appropriation to the Comptroller for maintaining the Gasoline Tax Division in the office of the Comptroller, (3) remit one ninth of all the remainder (representing the net proceeds of the tax collected under § 136 (g) of this subtitle) according to the provisions of § 29A of Article 89B of this Code, (4) credit the net proceeds collected under § 136 (h) of this subtitle to the gasoline and motor vehicle revenue account of the Transportation Trust Fund established under Article 94A, (5) allocate three eighths of one percent of the remainder to the use of the Waterways Improvement Fund