

(c) For purposes of this section, the below listed terms shall be defined as hereinafter set forth:

- (1) "Consumer" --See "User."
- (2) "Fuels" --All commodities subject to the tax imposed by this section.
- (3) "Motor vehicles" --Any self-propelled vehicle, including mobile equipment commonly used in connection with construction work, such as cranes, derricks, bulldozers and other similar equipment.
- (4) "Person" --Any individual, partnership, firm, society, club, association, joint stock company, corporation, estate, receiver, trustee, assignee, referee, or any other person acting in a fiduciary or representative capacity and any other group or combination of individuals acting as a unit.
- (5) "Person who makes deliveries within Anne Arundel County, Maryland" --Any person who makes deliveries in his own vehicles or by contract carrier, or other vehicle over which he has control.
- (6) "Price" --The aggregate value in money (including all freight and delivery charges) paid or charged for fuels subject to the tax imposed by this section.
- (7) "Purchaser" --Any person selling any of the commodities subject to the tax imposed by this section.
- (8) "Sales within Anne Arundel County, Maryland" --All transactions in which an order is placed within Anne Arundel County, Maryland, and the fuel is delivered within Anne Arundel County, Maryland, by any means whatsoever.
- (9) "Taxpayer" --Any person required by this section to make returns or to pay the tax.