

ANNE ARUNDEL COUNTY

State of Maryland or any of its political subdivisions, or any of their agencies;

(6) Sales of fuels to any purchaser, regularly engaged in the sale or distribution of such commodity, for resale by such purchaser, and all sales of fuels to any purchaser for use or consumption beyond the boundary lines of Anne Arundel County, Maryland;

(7) Fuels sold, used or consumed which such fuels are used as a fuel in the manufacture, generation, refining or processing of artificial or natural gas, electricity, steam, liquefied petroleum gas, anthracite coal, bituminous coal, or the various grades or classes of oil, when said commodities are manufactured, generated, refined or processed for sale.

(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 in 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