

Annotated Code of Maryland  
(1972 Replacement Volume and 1974 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section 137 of Article 56 - Licenses, of the Annotated Code of Maryland (1972 Replacement Volume and 1974 Supplement) be and it is hereby repealed and re-enacted, with amendments, to read as follows: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%] ONE PERCENT 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 § 157A (6) of this article and jobbers as defined in § 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. 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 dealers 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