

CHAPTER 275

(Senate Bill 237)

AN ACT concerning

Motor Vehicles Fuel Tax - Refunds

FOR the purpose of providing that any person, firm, or corporation which buys and uses motor vehicle fuel for fire or rescue apparatus or vehicles operated by any non-profit volunteer rescue squad incorporated in Maryland is entitled to reimbursement of the motor vehicle fuel tax used; and generally relating to refunds on the motor vehicle fuel tax with respect to fire and rescue vehicles or apparatus.

BY repealing and reenacting, with amendments,

Article 56 - Licenses
Section 151(a)
Annotated Code of Maryland
(1972 Replacement Volume and 1975 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section 151(a) of Article 56 - Licenses, of the Annotated Code of Maryland (1972 Replacement Volume and 1975 Supplement) be and it is hereby repealed and reenacted, with amendments, to read as follows:

Article 56 - Licenses

151.

(a) Any person, firm or corporation who shall buy or use any motor vehicle fuel as defined in this subtitle for the purpose of operating or propelling stationary gas engines, tractors used for agricultural purposes, motorboats, airplanes or aircraft, or who shall purchase or use any of such fuel for cleaning or dyeing or other commercial use of the same, except in motor vehicles operated or intended to be operated in whole or in part upon any of the public highways of the State of Maryland, or who shall suffer the loss of motor vehicle fuel through fire, collision or other casualty, but not to include loss inherent in the ordinary transportation and storage of motor vehicle fuel, or buy and use any of said fuel in fire OR RESCUE apparatus or vehicles operated by any volunteer fire company OR NON-PROFIT VOLUNTEER RESCUE SQUAD incorporated in this State, or in any vehicle owned and used by any Maryland chapter of the American Red Cross, and by any bona fide unit of a national veterans' organization on which motor fuel the tax imposed by this subtitle shall have been paid, shall be reimbursed and repaid the amount of such tax paid by him upon presenting