

such vouchers, shall cause to be repaid to such consumer from the taxes collected on motor vehicle fuels the said taxes paid on fuels purchased or used other than for motor vehicles as aforesaid; and provided further that all retail aviation gasoline dealers engaged in dispensing aviation gasoline to aircraft on airports or landing fields licensed by the State Aviation [Commission of Maryland] ADMINISTRATION and all aircraft manufacturing companies situate within the State of Maryland and dispensing aviation gasoline to aircraft may present to the Comptroller, a statement setting forth the date of purchase and the number of gallons of gasoline purchased for aviation purposes, supported by vouchers and receipted bills and said Comptroller, upon presentation of such statement and vouchers, shall cause to be repaid to such retail aviation gasoline dealers or aircraft manufacturing companies, from the taxes collected on motor vehicle fuels, the said taxes so paid by said retail aviation gasoline DEALERS OR AIRCRAFT MANUFACTURING COMPANIES, ON THE PURCHASE BY THEM OF GASOLINE used for aviation purposes. In the event that a purchaser of motor vehicle fuel on which the Maryland motor vehicle tax has been paid is required to pay a tax to another state on the same fuel, the Maryland motor vehicle fuel tax shall be refunded upon the filing of a claim supported by such evidence as the Comptroller may require; but such refund is not to exceed the rate per gallon of the Maryland motor vehicle fuel tax currently in effect or the rate of tax paid to the other state or states, whichever is lower.

(b) It shall be illegal for any retail aviation gasoline dealer or any aircraft manufacturing company to sell, give, dispense or deliver any tax-free motor vehicle fuel to other than aircraft. Every retail aviation gasoline dealer operating on any airport or landing field licensed OR REGISTERED by the State Aviation [Commission] ADMINISTRATION and every aircraft manufacturing company situate within the State of Maryland and dispensing aviation gasoline to aircraft who violates the above provisions in any respect shall, upon conviction, be subject to a fine not exceeding one hundred dollars (\$100.00) or to imprisonment for not more than thirty (30) days, or both fine and imprisonment in the discretion of the court.

153.

Any dealer, person, association or persons, firm or corporation violating any of the provisions of this subtitle, or any person, firm or agent of any corporation who shall make any false statement in connection with an application for the refund of any money or tax as provided in this subtitle, or who shall collect or cause to be repaid to him or to any person any tax without being entitled to the same under the provisions of this subtitle, shall be deemed guilty of a misdemeanor and shall have the right to demand and receive a [summons in