

CHAPTER 331

(Senate Bill 675)

AN ACT concerning

Motor Vehicle Fuel Tax and Retail Sales Tax - Alcohol

FOR ~~the purpose of specifying a certain rate of fuel tax to be applied to~~ exempting from the motor vehicle fuel tax and the retail sales tax ethyl or methyl alcohol not mixed with gasoline, but sold as motor vehicle fuel; and redefining "motor vehicle fuel" to include ethyl and methyl alcohol not mixed with gasoline, but sold as motor vehicle fuel; and providing that this tax exemption shall terminate automatically after a certain date.

BY repealing and reenacting, with amendments,

Article 56 - Licenses  
Section 135(b)  
Annotated Code of Maryland  
(1979 Replacement Volume)

BY adding to

Article 56 - Licenses  
Section 136(j)  
Annotated Code of Maryland  
(1979 Replacement Volume)

BY adding to

Article 81 - Revenue and Taxes  
Section 326(oo)  
Annotated Code of Maryland  
(1975 Replacement Volume and 1979 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:

Article 56 - Licenses

135.

The following words, terms and phrases in this subtitle are, for the purposes hereof, defined as follows:

(b) "Motor vehicle fuel" means and includes gasoline, casing head or natural gasoline, benzol, benzine, naphtha, gas, substances or energy regardless of its composition or properties and any other liquid prepared, advertised,