

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1980.

Approved May 20, 1980.

CHAPTER 608

(House Bill 657)

AN ACT concerning

Fuel Tax - Volunteer Fire Companies Purchasing Diesel Fuel

FOR the purpose of amending the definition of "user" in the laws relating to the motor vehicle fuel tax in order that volunteer fire companies will be allowed to purchase diesel fuel to operate fire fighting vehicles and equipment without paying that tax.

BY repealing and reenacting, with amendments,

Article 56 - Licenses
Section 135(d)
Annotated Code of Maryland
(1972 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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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:

(d) The term "user" shall mean any person, firm or corporation who purchases Diesel fuel or fuel oil for use as fuel and uses such fuel in any motor vehicle owned or operated by such person, firm or corporation and licensed to operate on a public highway. THE TERM DOES NOT INCLUDE A VOLUNTEER FIRE COMPANY OR DEPARTMENT OR NONPROFIT VOLUNTEER RESCUE SQUAD, INCORPORATED IN THIS STATE, THAT PURCHASES DIESEL FUEL TO PROPEL OR OPERATE FIRE FIGHTING VEHICLES AND EQUIPMENT.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1980.