

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section(s) 151(c) and (d), respectively, of Article 56 - Licenses, of the Annotated Code of Maryland, be renumbered to be Sections(s) 151(d) and (e), respectively.

SECTION 2. AND BE IT FURTHER ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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

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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, offered for -- sale, -- sold -- for -- use -- as, -- or -- used -- for, -- the generation -- of -- power -- for the propulsion of motor vehicles, and diesel oil, oil or other liquids used in diesel -- engines or -- in -- internal -- combustion -- engines -- for the propulsion of motor vehicles, including any product obtained -- by -- blending together -- any -- one -- or -- more -- products of petroleum, with or without other products, if the resultant product is -- capable of -- this use. -- This term includes "gasohol," a fuel which is composed of a mixture of 5 percent to 20 percent methyl -- or ethyl alcohol in gasoline, AND AVIATION GAS OR FUEL.

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ANY -- PERSON, -- FIRM, -- OR CORPORATION WHICH PURCHASES MOTOR VEHICLE FUEL FOR THE PURPOSE OF OPERATING AIRCRAFT SHALL -- BE LIABLE -- TO PAY A LICENSE TAX AT A RATE EQUAL TO ONE THIRD OF THE TAX RATE SPECIFIED BY § 136 OF THIS SUBTITLE, -- ANY MOTOR VEHICLE FUEL TAX PAID IN EXCESS OF THE TAX IMPOSED -- BY -- THIS SECTION -- SHALL -- BE REFUNDED IN ACCORDANCE WITH § 151 OF THIS SUBTITLE.

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 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