

next succeeding month to the Comptroller who shall receipt the dealer therefor. Every registered dealer who makes a first sale or distribution of motor fuel, tax paid, to a jobber shall deduct two thirds of one percent ( $2/3$  of 1%) from the amount of the tax shown to be due on the bill (invoice) and the balance shall be the amount of tax such dealer shall be entitled to collect from the purchaser; and every jobber who makes a sale, resale or distribution of motor vehicle fuel, tax paid, to a retail service station dealer shall deduct one third of one percent ( $1/3$  of 1%) from the amount of such tax shown to be due on the bill and the balance shall be the amount of tax such jobber shall be entitled to collect from such retail service station dealer. However, every registered dealer who makes a first sale or distribution of motor fuel, tax paid, to a retail service station dealer shall deduct one half of one percent ( $1/2$  of 1%) from the amount of such tax shown to be due on the bill and the balance shall be the amount of tax the dealers shall be entitled to collect from the retail service station dealer. From the moneys thus received, the Comptroller each month shall: (1) retain such sum as in his judgment shall be sufficient to enable him to pay promptly all claims for refunds payable therefrom; (2) retain an amount equal to one month's proportionate part of the current fiscal year's appropriation to the Comptroller for maintaining the Gasoline Tax Division in the office of the Comptroller; (3) RETAIN A SUM SUFFICIENT TO ENABLE HIM TO PROMPTLY PAY TO THE TRANSPORTATION TRUST FUND AN AMOUNT EQUAL TO 3 CENTS FOR EACH GALLON OF AVIATION GASOLINE FOR WHICH A FUND REFUND IS PROVIDED UNDER § 151 OF THIS SUBTITLE; (4) remit one ninth of all the remainder (representing the net proceeds of the tax collected under § 136(g) of this subtitle) according to the provisions of Title 8, Subtitle 4 of the Transportation Article; [(4)] (5) credit the net proceeds collected under § 136(h) of this subtitle to the Gasoline and Motor Vehicle Revenue Account of the Transportation Trust Fund established under Title 3 of the Transportation Article; [(5)] (6) allocate three eighths of one percent of the remainder to the use of the Waterways Improvement Fund and the same amount to the use of the Fisheries Research and Development Fund; and [(6)] (7) forthwith credit the balance to the Gasoline and Motor Vehicle Revenue Account of the Transportation Trust Fund established under Title 3 of the Transportation Article.

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(a) Said license tax shall not be imposed on motor vehicle fuel when exported or sold for exportation from the State of Maryland to any other state or nation (whether in the form of a compound, or otherwise)[;], NOR ON JET FUEL, nor on the products commonly known as kerosene, fuel oil, furnace oil, heating oil, or by whatever name known to the trade, when used in oil burners for domestic heating purposes or for purposes other than propelling motor vehicles. The Comptroller may by rules and regulations require dealers and purchasers to execute and return such