

MOTOR--VEHICLE-FUEL-TAX,--ON-FUEL-USED-FOR-AVIATION-PURPOSES, IN-EXCESS-OF-THE-TAX-PAYABLE-UNDER-§-130--OF--THIS--SUBTITLE aircraft may present to the Comptroller, a statement setting forth the date of purchase and the number of gallons of {gasoline} FUEL 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} PERSON,--FIRM,--OR--CORPORATION, from the taxes collected on motor-vehicle-fuels,--the-{said} EXCESS taxes--so--paid--{by said---retail---aviation---gasoline---dealers---or--aircraft manufacturing-companies},--on--the--purchase--by--them---of {gasoline} FUEL 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. THE COMPTROLLER, UPON PRESENTATION OF THE STATEMENT AND VOUCHERS, SHALL REPAY TO THE RETAIL AVIATION GASOLINE DEALERS OR AIRCRAFT MANUFACTURING COMPANIES, FROM THE TAXES COLLECTED ON MOTOR VEHICLE FUELS, 6 CENTS FOR EACH GALLON OF FUEL ON WHICH THE TAX HAS BEEN PAID BY THE DEALER OR AIRCRAFT MANUFACTURING COMPANY. ANY OTHER PERSON IS ELIGIBLE FOR A REFUND OF 6 CENTS FOR EACH GALLON OF MOTOR VEHICLE FUEL ON WHICH HE PAID THE TAX IF THE FUEL IS FOR USE IN AN AIRCRAFT AND HE CAN DEMONSTRATE THROUGH PRESENTATION TO THE COMPTROLLER OR APPROPRIATE STATEMENTS AND VOUCHERS THAT HE, AND NOT THE DEALER OR AIRCRAFT MANUFACTURING COMPANY, PAID THE TAX.

(b) (2) It shall be illegal for any {-retail aviation gasoline dealer or any aircraft manufacturing company}- PERSON,--FIRM,--OR--CORPORATION to sell, give, dispense or deliver any [tax-free] motor vehicle fuel TAXED-PURSUANT-TO §-130-OF-THIS-SUBTITLE to other than aircraft WITHOUT COLLECTING THE APPROPRIATE TAX. Every {-retail aviation gasoline dealer operating on any airport or landing field licensed or, registered by the State Aviation Administration and every aircraft manufacturing company situate within the State of Maryland and dispensing aviation gasoline to aircraft}- PURCHASER--OF--AVIATION--FUEL who violates the above provisions in any respect shall, upon conviction, be subject to a fine not exceeding one--hundred--dollars (\$100-00) \$100 or to imprisonment for not more than thirty (30) 30 days, or both fine and imprisonment in the discretion of the court.

(C) IN THE EVENT THAT A PURCHASER OF MOTOR VEHICLE FUEL ON WHICH THE MARYLAND MOTOR VEHICLE FUEL 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