

COMPTROLLER MAY REQUIRE. THE 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.

Article 81 - Revenue and Taxes

326.

The tax hereby levied does not apply to the following sales:

(OO) SALES OF AVIATION FUEL, INCLUDING AVIATION GASOLINE AND JET FUEL.

Article - Transportation

5-1002.

~~{(b)}--{(1)}--To register the aircraft, the aircraft owner shall file an application with the Administration in the manner that the Administration requires.~~

~~{(2)}--For each aircraft registered with it, the Administration may charge an annual registration fee not exceeding an amount equal to 1.5 cents for each pound of the manufacturer's gross weight for the aircraft.~~

(a) [Except as otherwise provided in rules and regulations adopted by the Administration, the owner of any aircraft based or hangared in this State shall register the aircraft annually with the Administration.

(b) (1) To register the aircraft, the aircraft owner shall file an application with the Administration in the manner that the Administration requires.

(2) For each aircraft registered with it, the Administration may charge an annual registration fee not exceeding an amount equal to 1.5 cents for each pound of the manufacturer's gross weight for the aircraft.

(c) (1) A person may not register any] THE OWNER OF ANY AIRCRAFT BASED OR HANGARED IN THIS STATE MAY NOT OPERATE THAT aircraft [with the Administration] unless there is a liability insurance policy in force on the aircraft covering claims by passengers or other persons for any injuries to them or their property that might arise out of the operation of the aircraft.

[(2)] (B) The liability insurance shall provide coverage for at least:

[(i)] (1) \$50,000 bodily injury per individual;

[(ii)] (2) \$100,000 bodily injury per accident; and