

concerning the expenses of the Caroline County Board of Education shall take effect at the beginning of the next following term of office.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1982.

Approved May 4, 1982.

CHAPTER 238

(Senate Bill 413)

AN ACT concerning

Motor-Vehicle-Fuel-Taxes Transportation -
Taxes and Revenues

~~FOR--the--purpose--of--increasing--the--motor--vehicle--fuel--tax--by--an--amount--equivalent--to--a--certain--percentage--of--the--average--wholesale--value--of--motor--vehicle--fuel, including--aviation--gasoline,--sold,--purchased,--or--consumed--in--this--State--by--certain--entities,--altering--the--amount--of--a--certain--allowance--for--shrinkage, evaporation,--and--handling--and--a--certain--reimbursement--for--certain--expenses--which--are--distributed--among--dealers,--jobbers,--and--retail--service--station--dealers, altering--the--basis--on--which--certain--refunds--of--the--motor--vehicle--fuel--tax--are--paid,--including--refunds--with--respect--to--aviation--gasoline,--altering--the--powers--of--the--Comptroller--with--respect--to--the--motor--vehicle--fuel--tax,--altering--the--amount--of--the--road--tax--on--motor--carriers--and--the--credits--allowable--against--that--tax, amending--the--road--tax--on--motor--carriers--to--clarify--language,--providing--for--the--disposition--of--the--revenue--derived--from--the--motor--vehicle--fuel--tax,--and--generally--relating--to--the--motor--vehicle--fuel--tax--and--the--road--tax--on--motor--carriers.~~

FOR the purpose of changing the taxes imposed on motor vehicle and aviation fuels; specifying the periods when these changes are effective; specifying the methods of determining the rates of tax, deductions from the taxes, and refunds of taxes; providing that the rate of tax in certain years is based on the price of these certain fuels and specifying the manner of calculating the tax; specifying the powers and duties of the Comptroller under this Act; increasing certain fees and penalties payable by motor carriers in the State; specifying the manner of distribution and the purposes for which the revenues from these changes in the tax