

PURCHASED-BY-A-USER,-OR-SOLD-OR-DELIVERED--BY--A--SELLER--OF  
DIESEL--FUEL.---THE--TAX-IMPOSED-BY-THIS-SUBSECTION-IS-NOT-A  
PART-OF-THE-SINGLE-LICENSE-TAX-REFERRED-TO-IN-SUBSECTION-(F)  
OF-THIS-SECTION-

(I) ON JUNE 1, 1982, THE LICENSE TAX IN RESPECT TO  
MOTOR VEHICLE FUEL, PRESCRIBED BY THIS SUBTITLE, SHALL BE  
INCREASED 2 CENTS PER GALLON. THE TAX IMPOSED BY THIS  
SUBSECTION IS NOT A PART OF THE SINGLE LICENSE TAX REFERRED  
TO IN SUBSECTION (F) OF THIS SECTION. THE COMPTROLLER MAY  
REQUIRE ANY PERSON OR ENTITY POSSESSING TAX PAID MOTOR  
VEHICLE FUEL HELD FOR SALE ON JUNE 1, 1982 TO COMPILE AND  
FILE AN INVENTORY OF THE FUEL POSSESSED AND TO REMIT WITHIN  
30 DAYS ANY ADDITIONAL TAXES THAT ARE DUE.

(J) ON JUNE 1, 1983, THE LICENSE TAX IN RESPECT TO  
MOTOR VEHICLE FUEL, PRESCRIBED BY THIS SUBTITLE, SHALL BE  
INCREASED 2.5 CENTS PER GALLON. THE TAX IMPOSED BY THIS  
SUBSECTION IS NOT A PART OF THE SINGLE LICENSE TAX REFERRED  
TO IN SUBSECTION (F) OF THIS SECTION. THE COMPTROLLER MAY  
REQUIRE ANY PERSON OR ENTITY POSSESSING TAX PAID MOTOR  
VEHICLE FUEL HELD FOR SALE ON JUNE 1, 1983 TO COMPILE AND  
FILE AN INVENTORY OF THE FUEL POSSESSED AND TO REMIT WITHIN  
30 DAYS ANY ADDITIONAL TAXES THAT ARE DUE.

(K) (1) FOR FISCAL YEAR 1985 AND ALL SUBSEQUENT FISCAL  
YEARS, THE COMPTROLLER SHALL MAKE THE DETERMINATIONS  
REQUIRED BY SECTION-~~156(6)~~ 156(B) OF THIS ARTICLE, AND IF,  
IN ANY OF THESE YEARS, THE SEMIANNUAL AVERAGE WHOLESALE  
VALUE PER GALLON OF MOTOR VEHICLE FUEL AS DETERMINED BY  
SECTION ~~156(6)~~ 156(B) EXCEEDS \$1.35 THE LICENSE TAX ON MOTOR  
VEHICLE FUEL SHALL BE INCREASED ON JULY 1 OF FISCAL YEAR  
1985 OR ANY SUBSEQUENT FISCAL YEAR FOR AN APRIL 15  
DETERMINATION OR ON THE FOLLOWING JANUARY 1 FOR AN OCTOBER  
15 DETERMINATION BY AN AMOUNT EQUAL TO 10 PERCENT OF THE  
AVERAGE WHOLESALE VALUE PER GALLON THAT IS IN EXCESS OF AN  
AVERAGE WHOLESALE VALUE PER GALLON OF \$1.35.

(2) NOTWITHSTANDING THE PROVISIONS OF PARAGRAPH  
(1) OF THIS SUBSECTION, IN FISCAL YEAR 1985 OR IN ANY  
SUBSEQUENT FISCAL YEAR, THE TOTAL OF ANY INCREASES IN THE  
LICENSE TAX REQUIRED FOR THE YEAR MAY NOT EXCEED THE LICENSE  
TAX RATE IN EFFECT AT THE END OF THE PRIOR YEAR BY MORE THAN  
\$.01.

(3) THE TAX IMPOSED BY THIS SUBSECTION IS NOT A  
PART OF THE SINGLE LICENSE TAX REFERRED TO IN SUBSECTION (F)  
OF THIS SECTION.

(4) THE COMPTROLLER MAY REQUIRE ANY PERSON OR  
ENTITY POSSESSING TAX PAID MOTOR VEHICLE FUEL HELD FOR SALE  
ON THE DATE OF ANY SEMIANNUAL INCREASE IN THE LICENSE TAX  
UNDER THIS SUBSECTION TO COMPILE AND FILE AN INVENTORY OF  
THE FUEL POSSESSED AND TO REMIT WITHIN 30 DAYS ANY  
ADDITIONAL TAXES THAT ARE DUE.