

been paid, shall be reimbursed and repaid the amount of such tax paid by him upon presenting to the Comptroller a statement accompanied by the original invoices showing such purchase, which statement shall set forth the total amount of such fuel so purchased and used by such consumer, other than in motor vehicles operated or intended to be operated upon any of the public highways of the State of Maryland, (however the Comptroller may require a sworn statement and such other evidence as he deems necessary to support a claim for refund arising from a casualty loss), and in case of a volunteer fire company or nonprofit volunteer rescue squad such statement shall set forth the total amount of such fuel so purchased and used in the fire or rescue apparatus and/or vehicles operated by any volunteer fire company or nonprofit volunteer rescue squad incorporated in this State, and in the case of a chapter of the American Red Cross and by any bona fide unit of a national veterans' organization such statement shall set forth the total amount of such fuel so purchased and used in the vehicles operated by said chapters, the said Comptroller upon the presentation of such statement and such vouchers, shall cause to be repaid to such consumer from the taxes collected on motor vehicle fuels the said taxes paid on fuels purchased or used other than for motor vehicles as aforesaid. ~~THE COMPTROLLER SHALL DETERMINE THE AMOUNT OF THE REFUND ON THE BASIS OF THE RATE OF TAX PER GALLON, THE RATE OF TAX APPLICABLE TO THE WHOLESALE VALUE, AND THE AVERAGE WHOLESALE PRICE PER GALLON OF MOTOR VEHICLE FUEL APPLICABLE DURING THE MONTH WHEN THE APPLICANT FOR THE REFUND PURCHASED THE MOTOR VEHICLE FUEL WITH RESPECT TO WHICH A REFUND IS CLAIMED. BEGINNING IN FISCAL YEAR 1985 AND IN ALL SUBSEQUENT YEARS, THE COMPTROLLER SHALL DETERMINE THE AMOUNT OF REFUND ON THE BASIS OF THE RATE OF TAX APPLICABLE DURING THE MONTH WHEN THE APPLICANT FOR THE REFUND PURCHASED THE MOTOR VEHICLE FUEL WITH RESPECT TO WHICH A REFUND IS CLAIMED.~~

(b) (1) All retail aviation gasoline dealers engaged in dispensing aviation gasoline to aircraft on airports or landing fields licensed by the State Aviation Administration and all aircraft manufacturing companies situate within the State of Maryland and dispensing aviation gasoline to aircraft may present to the Comptroller, a statement setting forth the date of purchase and the number of gallons of gasoline purchased for aviation purposes, supported by vouchers and receipted bills. 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, ~~THE SUM OF 6-cents-fer-each-gallen AND 2-2/3 PERCENT OF THE WHOLESALE VALUE THE TAX RATE IN EFFECT WHEN THE FUEL WAS PURCHASED, LESS 3-CENTS-FOR-EACH-GALLON THE SUM OF 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 ~~THE SUM OF 6-cents-fer-each-gallen AND 2-2/3 PERCENT OF THE WHOLESALE VALUE THE~~