

~~TAX-RATE-IN-EFFECT-WHEN-THE-FUEL-WAS-PURCHASED, LESS-3-CENTS FOR-EACH-GALLON~~ THE SUM 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 of appropriate statements and vouchers that he, and not the dealer or aircraft manufacturing company, paid the tax.

(2) It shall be illegal for any retail aviation gasoline dealer or any aircraft manufacturing company to sell, give, dispense or deliver any motor vehicle fuel 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 who violates the above provisions in any respect shall, upon conviction, be subject to a fine not exceeding \$100 or to imprisonment for not more than 30 days, or both fine and imprisonment in the discretion of the court.

(3) The Comptroller shall adopt regulations establishing uniform requirements for invoices used by retail aviation gasoline dealers in dispensing aviation gasoline.

(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 Comptroller may require. The refund is not to exceed ~~THE AMOUNT OF TAX PAID TO THIS STATE BASED ON THE RATE PER GALLON OR RATE APPLIED TO THE WHOLESALE VALUE~~ THE RATE PER GALLON of the Maryland motor vehicle fuel tax currently in effect or the ~~rate~~ AMOUNT of tax paid to the other state or states, whichever is lower.

[156.

The Comptroller shall have the power and authority to prescribe such reasonable rules and regulations as may in his discretion be necessary to properly enforce this subtitle.]

156.

(A) IN ADDITION TO THE POWERS GRANTED TO THE COMPTROLLER IN THIS SUBTITLE, THE COMPTROLLER MAY:

(1) MAKE, ADOPT AND AMEND SUCH REASONABLE RULES AND REGULATIONS AS HE DEEMS NECESSARY TO CARRY OUT THE PROVISIONS OF THIS SUBTITLE, INCLUDING RULES AND REGULATIONS WHICH DEFINE TERMS USED IN THIS SUBTITLE;