

Article 56 - Licenses

136.

(a) On and after January 1, 1924, each and every dealer, user or seller of diesel fuel as defined in this subtitle who is now engaged or who may hereafter engage in his own name or in the name of others, or in the name of his representatives or agents in this State, in the sale or use of motor vehicle fuel as herein defined shall not later than the last day of each calendar month, render to the Comptroller a statement of all motor vehicle fuel sold or used by him or them in the State of Maryland during the preceding calendar month, and pay a license tax of two cents (2¢) per gallon on all motor vehicle fuel as shown by such statement in the manner and within the time hereinafter stipulated; (provided, however, that the tax imposed upon motor vehicle fuel sold to compounders shall be returned and paid as herein provided by such compounders upon all motor vehicle fuel purchased by them and sold or used in the State of Maryland in the form of a compound or otherwise; and provided further that in the case of a user who makes all of his purchases of diesel fuel from licensed sellers of diesel fuel, the Comptroller may waive the provision requiring a monthly report).

(b) On and after the first day of April, 1927, the license tax in respect of motor vehicle fuels, prescribed by this subtitle, shall be increased one-half cent per gallon.

(c) On and after the first day of April, 1927, the license tax in respect of motor vehicle fuels prescribed by this subtitle, shall be increased one and one-half cents per gallon.

(d) On and after the first day of July, 1947, the license tax in respect to motor vehicle fuels, prescribed by this subtitle, shall be increased one cent (1¢) per gallon.

(e) On and after the first day of June, 1953, the license tax in respect to motor vehicle fuels prescribed by this subtitle shall be increased one (1¢) per gallon.

(f) On and after the first day of July, 1953, the taxes imposed by subsections (a), (b), (c), (d) and (e) of this section shall be deemed to be continued in effect as parts of a single license tax with respect to motor vehicle fuels of six cents per gallon to be known as the "gasoline tax." In any case where the State or any agency thereof, or any county, municipality (including Baltimore City), special taxing area or other political subdivision has, prior to June 1, 1947, issued bonds or other evidences of debt and for the security, payment or servicing thereof has lawfully