pledged or committed (in the form of a special tax or otherwise) any portion of the motor vehicle fuel taxes of two cents, one-half and one and one-half cents per gallon, respectively, such pledge or commitment shall continue unimpaired as a pledge or commitment of a like amount of six cent gasoline tax. A seller of diesel fuel as defined herein shall be liable for the motor vehicle fuel tax if the product is delivered into a tank from which a motor vehicle can be fueled and the reseller or user does not have a valid license from the Comptroller or an agreement between the supplier, the user or seller, and the Comptroller, it being the legislative intent that the tax herein provided be paid by, the user or by the seller as the case may be, of such diesel fuel, No. 2 fuel oil, kerosene or propane, but a seller is not liable for the tax where these fuels are delivered into a tank which is used for fueling machinery and equipment which is not licensed to operate on a public highway.

(g) On and after the first day of June, 1964, the license tax in respect to motor vehicles, prescribed by this subtitle, shall be increased one cent (1¢) 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.

(h) On and after the first day of July, 1972, the license tax in respect to motor vehicles, prescribed by this subtitle, shall be increased two cents (2¢) 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. Any person, firm or corporation possessing tax paid motor vehicle fuel to be sold after June 30, 1972, shall compile as of June 30, 1972, an inventory of said fuel and shall, with respect to said fuel, remit to the Comptroller, on or before August 1, 1972, with the form prescribed by the Comptroller, the additional tax imposed by this section.

(I) ANY MIXTURE OF ALCOHOL BLENDED MOTOR FUEL WHICH CONTAINS 10 PERCENT OR MORE OF ETHYL OR METHYL ALCOHOL PRODUCED IN MARYLAND SHALL BE TAXED UNDER THIS SECTION AT THE RATE OF 4 CENTS LESS PER GALLON THAN OTHER MOTOR VEHICLE FUELS.

SECTION 2. AND BE IT FURTHER ENACTED, That each person in the State who produces ethyl or methyl alcohol used in the production of alcohol blended motor fuel eligible for the reduced tax rate established by this Act shall submit a *written report to the Policy Committee, the Department of* Fiscal Services, and the office of the Comptroller by January 15 of each year. The report shall include the volume of the alcohol sold by the person in Maryland during the previous year and to whom, and other research and development information, including an analysis of the