

CHAPTER 369

(House Bill 188)

AN ACT concerning

Licenses - Motor Vehicle Fuel Tax

FOR the purpose of changing the name of the Gasoline Tax Division to the Motor Vehicle Fuel Tax Division.

BY repealing and reenacting, with amendments,

Article 56 - Licenses
Section 137(a), 151A(a) and (b), 156A(a), and 157H-1(a)
Annotated Code of Maryland
(1979 Replacement Volume and 1982 Supplement)

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 424
Annotated Code of Maryland
(1980 Replacement Volume and 1982 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article 56 - Licenses

137.

(a) The gasoline tax, imposed by this subtitle in respect to motor vehicle fuel sold or used in any calendar month, less an amount equivalent to one percent of the tax (to a maximum tax rate of 10 cents per gallon) due and payable which is hereby allowed such person in lieu of loss from shrinkage, evaporation and handling and to reimburse the registered dealer and retail service station dealers, as defined in § 157A(6) of this article and jobbers as defined in § 157A(3) of this article, for the expenses incurred on behalf of the State in maintaining records, collecting gasoline tax moneys, preparing necessary reports and remittance in complying with the provisions of this subtitle, shall be paid on or before the last day of the next succeeding month to the Comptroller who shall receipt the dealer therefor. Every registered dealer who makes a first sale or distribution of motor fuel, tax paid, to a jobber shall deduct two thirds of one percent (2/3 of 1%) from the amount of the tax (to a maximum tax rate of 10 cents per gallon) shown to be due on the bill