

## CHAPTER 505

(House Bill 1734)

## AN ACT concerning

## Motor Vehicle Fuel Tax - Distribution to General Fund

FOR the purpose of providing that a certain percentage of the Motor Vehicle Fuel Tax shall be distributed to the General Fund for Chesapeake Bay related programs; ~~eliminating--a certain--distribution--to--the--Waterways--Improvement--Fund;~~ and relating generally to the distribution of motor vehicle fuel tax proceeds.

BY repealing and reenacting, with amendments,

Article 56 - Licenses  
Section 137(a)  
Annotated Code of Maryland  
(1983 Replacement Volume)

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 (invoice) and the balance shall be the amount of tax such dealer shall be entitled to collect from the purchaser; and every jobber who makes a sale, resale or distribution of motor vehicle fuel, tax paid, to a retail service station dealer shall deduct one third of one percent (1/3 of 1%) from the amount of such tax (to a maximum tax rate of 10 cents per gallon) shown to be due on the bill and the balance shall be the amount of tax such jobber shall