

CHAPTER 646

(House Bill 716)

AN ACT concerning

Motor Vehicle Fuel Tax - Date Due

FOR the purpose of ~~altering~~ providing an additional method of calculating the date the motor vehicle fuel tax is due.

BY repealing and reenacting, with amendments,

Article 56 - Licenses
Section 136(a), 137(a), and 143
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

136.

(a) On and after January 1, 1974, 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 OR HAVE POSTMARKED NOT LATER THAN 2 DAYS PRIOR TO THE LAST DAY OF THE MONTH 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).

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