

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 OR-HAVE-POSTMARKED TO THE COMPTROLLER on or before the last day of the next succeeding month, OR SHALL BE SENT to the Comptroller who AND POSTMARKED NOT LATER THAN 2 DAYS BEFORE THE LAST DAY OF THE NEXT SUCCEEDING MONTH, AND THE COMPTROLLER 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 be entitled to collect from such retail service station dealer. However, every registered dealer who makes a first sale or distribution of motor fuel, tax paid, to a retail service station dealer shall deduct one half of one percent ( $1/2$  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 the dealers shall be entitled to collect from the retail service station dealer. From the moneys thus received, the Comptroller each month shall: (1) retain such sum as in his judgment shall be sufficient to enable him to pay promptly all claims for refunds payable therefrom; (2) retain an amount equal to one month's proportionate part of the current fiscal year's appropriation to the Comptroller for maintaining the Motor Vehicle Fuel Tax Division in the office of the Comptroller; (3) retain a sum sufficient to enable him to promptly pay to the Transportation Trust Fund an amount equal to 3 cents for each gallon of aviation gasoline for which a refund is provided under § 151 of this subtitle; (4) remit the net proceeds of the tax collected under § 136(g) of this subtitle according to the provisions of Title 8, Subtitle 4 of the Transportation Article; (5) credit the net proceeds collected under § 136(h) of this subtitle to the Gasoline and Motor Vehicle Revenue Account of the Transportation Trust Fund established under Title 3 of the Transportation Article; (6) allocate three eighths of one percent of the remainder to the use of the Waterways Improvement Fund and the same amount to the use of the Fisheries Research and Development Fund; (7) credit the remainder of the net proceeds collected under Section 136(i) of this subtitle to the Gasoline and Motor Vehicle Revenue Account established by Title 8, Subtitle 4 of the Transportation Article and maintained in the Transportation Trust Fund established by Title 3, Subtitle 2 of the Transportation Article; (8) credit the remainder of the net proceeds collected under Section 136(j) of this subtitle to the Gasoline and Motor