

Approved May 29, 1984.

CHAPTER 662

(House Bill 996)

AN ACT concerning

Motor Vehicle Fuel Tax - Aviation Gasoline and Turbine Fuel

FOR the purpose of providing that a certain motor vehicle fuel tax does not apply to certain aviation gasoline or turbine fuel; establishing the rate of the license tax on aviation gasoline and turbine fuel; authorizing the Comptroller to adopt regulations concerning the reporting and collection of the license tax on aviation gasoline and turbine fuel; providing that the proceeds of the license tax on aviation gasoline and turbine fuel shall be deposited in the Transportation Trust Fund; providing exemption from the license tax; reducing a certain refund by the Comptroller to retail aviation gasoline or turbine fuel dealers or aircraft manufacturing companies; deleting the exemption from the motor vehicle fuel tax for jet fuel; defining certain terms; clarifying language; providing for a certain penalty for certain retail aviation gasoline or turbine fuel dealers, or certain aircraft manufacturing companies, that dispense aviation gasoline or turbine fuel without a certain license tax; and generally relating to the license tax on aviation gasoline and turbine fuel.

BY repealing

Article 56 - Licenses
Section 151(b)
Annotated Code of Maryland
(1983 Replacement Volume)

BY adding to

Article 56 - Licenses
Section 135(1), (m), and (n), and 136A, and 151(b)
Annotated Code of Maryland
(1983 Replacement Volume)

BY repealing and reenacting, with amendments,

Article 56 - Licenses
Section 137(a) and 150(a)
Annotated Code of Maryland
(1983 Replacement Volume)