

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 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; (9) credit the remainder of the net proceeds collected under Section 136(k) of this subtitle to the Transportation Revenue Stabilization Account established and maintained in the Transportation Trust Fund established by Title 3, Subtitle 2 of the Transportation Article; and (10) forthwith credit the balance to the Gasoline and Motor Vehicle Revenue Account of the Transportation Trust Fund established under Title 3 of the Transportation Article.

150.

(a) Said license tax shall not be imposed on motor vehicle fuel when exported or sold for exportation from the State of Maryland to any other state or nation (whether in the form of a compound, or otherwise), [nor on jet fuel,] nor on the products commonly known as kerosene, fuel oil, furnace oil, heating oil, or by whatever name known to the trade, when used in oil burners for domestic heating purposes or for purposes other than propelling motor vehicles. The Comptroller may by rules and regulations require dealers and purchasers to execute and return such certificates and reports as he deems necessary or advisable to sustain such right of exemption from the tax.

151.

[(b) (1) All retail aviation gasoline dealers engaged in dispensing aviation gasoline to aircraft on airports or landing fields licensed by the State Aviation Administration and all aircraft manufacturing companies situate within the State of Maryland and dispensing aviation gasoline to aircraft may present to the Comptroller, a statement setting forth the date of purchase and the number of gallons of gasoline purchased for aviation purposes, supported by vouchers and receipted bills. The Comptroller, upon presentation of the statement and vouchers, shall repay to the retail aviation gasoline dealers or aircraft manufacturing companies, from the taxes collected on motor vehicle fuels, the sum of 6 cents for each gallon of fuel on which the tax has been paid by the dealer or aircraft manufacturing company. Any other person is eligible for a refund