

of the sum of 6 cents for each gallon of motor vehicle fuel on which he paid the tax if the fuel is for use in an aircraft and he can demonstrate through presentation to the Comptroller of appropriate statements and vouchers that he, and not the dealer or aircraft manufacturing company, paid the tax.

(2) It shall be illegal for any retail aviation gasoline dealer or any aircraft manufacturing company to sell, give, dispense or deliver any motor vehicle fuel to other than aircraft without collecting the appropriate tax. Every retail aviation gasoline dealer operating on any airport or landing field licensed or registered by the State Aviation Administration and every aircraft manufacturing company situate within the State of Maryland and dispensing aviation gasoline to aircraft who violates the above provisions in any respect shall, upon conviction, be subject to a fine not exceeding \$100 or to imprisonment for not more than 30 days, or both fine and imprisonment in the discretion of the court.

(3) The Comptroller shall adopt regulations establishing uniform requirements for invoices used by retail aviation gasoline dealers in dispensing aviation gasoline.]

(B) (1) (I) AN AIRCRAFT MANUFACTURING COMPANY THAT IS LOCATED IN THE STATE OF MARYLAND AND THAT DISPENSES AVIATION GASOLINE OR TURBINE FUEL TO AIRCRAFT MAY PRESENT TO THE COMPTROLLER, A STATEMENT THAT INCLUDES THE DATE OF PURCHASE AND THE NUMBER OF GALLONS OF AVIATION GASOLINE OR TURBINE FUEL PURCHASED FOR AVIATION PURPOSES, SUPPORTED BY VOUCHERS.

(II) THE COMPTROLLER ON PRESENTATION OF A STATEMENT AND VOUCHERS PRESCRIBED UNDER SUBPARAGRAPH (I) OF THIS PARAGRAPH, SHALL REPAY TO THE AIRCRAFT MANUFACTURING COMPANY, FROM THE TAXES COLLECTED ON AVIATION GASOLINE OR TURBINE FUEL THE SUM OF 4 CENTS FOR EACH GALLON OF FUEL ON WHICH THE TAX WAS PAID BY THE AIRCRAFT MANUFACTURING COMPANY.

(III) A PERSON THAT ENGAGES IN AGRICULTURAL ACTIVITIES, AND USES AN AIRCRAFT FOR AGRICULTURAL PURPOSES AT LEAST 70 PERCENT OF THE TIME THE AIRCRAFT IS USED, IS ELIGIBLE FOR A REFUND UNDER THIS SECTION IF THE PERSON DEMONSTRATES THROUGH PRESENTATION TO THE COMPTROLLER OF A STATEMENT AND VOUCHERS PRESCRIBED IN SUBPARAGRAPH (I) OF THIS PARAGRAPH THE PERSON PAID THE 4 CENT TAX AND THAT THE PERSON USED AVIATION GASOLINE OR TURBINE FUEL IN AN AIRCRAFT.

(2) (I) EXCEPT AS PROVIDED IN § 136A OF THIS ARTICLE, IT IS ILLEGAL FOR A RETAIL AVIATION GASOLINE OR TURBINE FUEL DEALER OR AN AIRCRAFT MANUFACTURING COMPANY TO SELL, GIVE, DISPENSE, OR DELIVER AVIATION GASOLINE OR TURBINE FUEL TO ANY PERSON FOR USE IN AIRCRAFT WITHOUT COLLECTING THE LICENSE TAX.

(II) A RETAIL AVIATION GASOLINE OR TURBINE FUEL DEALER, OR AN AIRCRAFT MANUFACTURING COMPANY LOCATED IN THE STATE OF MARYLAND THAT DISPENSES AVIATION GASOLINE OR TURBINE FUEL TO