

this State, or in any vehicle owned and used by any Maryland chapter of the American Red Cross, and by any bona fide unit of a national veterans' organization on which motor fuel the tax imposed by this subtitle shall have been paid, shall be reimbursed and repaid the amount of such tax paid by him upon presenting to the Comptroller a statement accompanied by the original invoices showing such purchase, which statement shall set forth the total amount of such fuel so purchased and used by such consumer, other than in motor vehicles operated or intended to be operated upon any of the public highways of the State of Maryland, (however the Comptroller may require a sworn statement and such other evidence as he deems necessary to support a claim for refund arising from a casualty loss), and in case of a volunteer fire company or nonprofit volunteer rescue squad such statement shall set forth the total amount of such fuel so purchased and used in the fire or rescue apparatus and/or vehicles operated by any volunteer fire company or nonprofit volunteer rescue squad incorporated in this State, and in the case of a chapter of the American Red Cross and by any bona fide unit of a national veterans' organization such statement shall set forth the total amount of such fuel so purchased and used in the vehicles operated by said chapters, the [said Comptroller] COMPTROLLER, upon the presentation of such statement and such vouchers, shall cause to be repaid to such consumer from the taxes collected on motor vehicle fuels the said taxes paid on fuels purchased or used other than for motor vehicles as aforesaid. Beginning in fiscal year 1985 and in all subsequent years, the Comptroller shall determine the amount of refund on the basis of the rate of tax applicable during the month when the applicant for the refund purchased the motor vehicle fuel with respect to which a refund is claimed.

(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 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.

(e) From and after July 1, 1968, no further refund of taxes on motor vehicle fuel, as defined in this [subtitle] SUBTITLE, shall be allowed for watercraft usage, except in the case of