

Revenue and Taxes - Motor Vehicle Fuel Taxes

FOR the purpose of defining certain terms; providing for the payment of motor vehicle fuel and aviation fuel taxes; changing the method for determining certain penalty interest; providing for classes of licenses for certain dealers of motor vehicle fuel and aviation fuel; providing for a license for special fuel users and special fuel sellers; providing for the classification of dealer licenses outstanding on July 1, 1985 and for the rights of such existing licensees; providing for the issuance of an exemption certificate under certain conditions entitling the holder to purchase or acquire special fuel, tax exempt; providing for notice to the Comptroller by the holder of an exemption certificate under certain circumstances; providing for penalties under certain circumstances for the holder of an exemption certificate; requiring certain bonds for dealers, special fuel users, and special fuel sellers; providing for the duration of all licenses and exemption certificates; providing for cancellation of licenses and exemption certificates under certain circumstances; providing for certain appeal rights upon cancellation of a license or exemption certificate; authorizing a licensee to request cancellation of his license; providing that certain duties, responsibilities, and tax liabilities arising prior to cancellation of a license shall survive the cancellation; providing for notification by the Comptroller to the Motor Vehicle Administration in the event of the cancellation of a license or exemption certificate and for the failure to comply with certain provisions of the motor vehicle fuel tax law; altering the time certain records shall be maintained; changing the registration dates for petroleum transporters; providing sanctions against petroleum transporters for violating certain provisions of law; eliminating imprisonment as a possible punishment for violation of certain laws by petroleum transporters; deleting a requirement regarding shipment of motor vehicle fuel which applies only to intrastate commerce; changing the amount of tax that may be refunded under certain circumstances; ~~increasing certain penalties for violation of certain provisions of the motor vehicle fuel tax law~~; repealing obsolete provisions; renumbering certain provisions; providing clarifying language; changing references to amended and renumbered provisions; and generally relating to motor vehicle and aviation fuel tax administration.

BY repealing and reenacting, with amendments,

Article 56 - Licenses

Section 135, 136, 137, 140, 141, 142, 143, 144, 144A, 145, 146, 147, 148, 149, 150, 151, 152, 153, 155, and 156A

Annotated Code of Maryland

(1983 Replacement Volume and 1984 Supplement)