

(2) A [seller of diesel fuel] SPECIAL FUEL SELLER as defined herein shall be liable for the motor vehicle fuel tax if the product is delivered into a tank from which a motor vehicle can be fueled and the reseller or user does not have a valid license OR EXEMPTION CERTIFICATE from the Comptroller [or an agreement between the supplier, the user or seller, and the Comptroller], it being the legislative intent that the tax herein provided be paid by the user or by the seller as the case may be, of such [diesel fuel, No. 2 fuel oil, kerosene or propane] SPECIAL FUEL, but a seller is not liable for the tax where these fuels are delivered [into a tank which is used for fueling machinery and equipment which is not licensed to operate on a public highway] INTO A TANK USED SOLELY FOR DOMESTIC OR COMMERCIAL HEATING PURPOSES.

[(g)] (B) On and after the first day of June, 1964, the license tax in respect to motor vehicles, prescribed by this subtitle, shall be increased one cent (1¢) per gallon. The tax imposed by this subsection is not a part of the single license tax referred to in subsection [(f)] (A)(1) of this section.

[(h)] (C) On and after the first day of July, 1972, the license tax in respect to motor vehicles, prescribed by this subtitle, shall be increased two cents (2¢) per gallon. The tax imposed by this subsection is not a part of the single license tax referred to in subsection [(f)] (A)(1) of this section. [Any person, firm or corporation possessing tax paid motor vehicle fuel to be sold after June 30, 1972, shall compile as of June 30, 1972, an inventory of said fuel and shall, with respect to said fuel, remit to the Comptroller, on or before August 1, 1972, with the form prescribed by the Comptroller, the additional tax imposed by this section.]

[(i)] (D) On June 1, 1982, the license tax in respect to motor vehicle fuel, prescribed by this subtitle, shall be increased 2 cents per gallon. The tax imposed by this subsection is not a part of the single license tax referred to in subsection [(f)] (A)(1) of this section. [The Comptroller may require any person or entity possessing tax paid motor vehicle fuel held for sale on June 1, 1982 to compile and file an inventory of the fuel possessed and to remit within 30 days any additional taxes that are due.]

[(j)] (E) On June 1, 1983, the license tax in respect to motor vehicle fuel, prescribed by this subtitle, shall be increased 2.5 cents per gallon. The tax imposed by this subsection is not a part of the single license tax referred to in subsection [(f)] (A)(1) of this section. [The Comptroller may require any person or entity possessing tax paid motor vehicle fuel held for sale on June 1, 1983 to compile and file an inventory of the fuel possessed and to remit within 30 days any additional taxes that are due.]

[(k)] (F) (1) For fiscal year 1985 and all subsequent fiscal years, the Comptroller shall make the determinations