

TO AN EXEMPTION OR REFUND FROM THE TAX AND WHO ARE NOT ELIGIBLE FOR ANY OTHER CLASS OF DEALER'S LICENSE, AND WHO MEET ALL OF THE FOLLOWING CRITERIA:

1. ARE LICENSED BY THE STATE OF EXPORT, IF ANY PORTION OF THE MOTOR VEHICLE FUEL IS TO BE IMPORTED INTO THIS STATE; AND

2. POST A SURETY BOND IN AN AMOUNT SET BY THE COMPTROLLER, PROVIDED THAT IN NO CASE SHALL BOND BE LESS THAN \$10,000.

(II) THE CLASS "G - TEMPORARY" LICENSE SHALL REMAIN VALID ONLY FOR THE DURATION OF A SPECIFIC FEDERAL CONTRACT AWARD AND ONLY FOR THE ACTUAL VOLUME OF MOTOR VEHICLE FUEL DELIVERED TO THE PHYSICAL LOCATION SPECIFIED IN THE CONTRACT AWARD. THE LICENSE MAY BE EXTENDED IN THE EVENT THE ORIGINAL CONTRACT IS EXTENDED OR ANOTHER CONTRACT IS AWARDED DURING THE PERIOD OF THE LICENSE.

(III) MOTOR VEHICLE FUEL OBTAINED BY A CLASS "G - TEMPORARY" LICENSEE MUST BE OBTAINED ONLY FROM SUPPLIERS SPECIFICALLY AND INDIVIDUALLY APPROVED AND AUTHORIZED BY THE COMPTROLLER.

(D) ALL SPECIAL FUEL USERS SHALL OBTAIN A LICENSE FROM THE COMPTROLLER. THE LICENSE ISSUED TO A SPECIAL FUEL USER SHALL BE KNOWN AS A CLASS "U" LICENSE.

(E) ALL SPECIAL FUEL SELLERS SHALL OBTAIN A LICENSE FROM THE COMPTROLLER. THE LICENSE ISSUED TO A SPECIAL FUEL SELLER SHALL BE KNOWN AS A CLASS "S" LICENSE.

(F) THE COMPTROLLER SHALL REVIEW ALL DEALER LICENSES ISSUED PURSUANT TO § 140 OF THIS SUBTITLE AND OUTSTANDING ON JULY 1, 1985, AND SHALL CLASSIFY SUCH LICENSES INTO ONE OF THE CLASSES ENUMERATED IN THIS SECTION. THEREAFTER, SUCH LICENSEES MAY CONTINUE TO EXERCISE THE PRIVILEGES CONFERRED BY SUCH NEWLY CLASSIFIED LICENSE UNTIL SUCH TIME AS THE LICENSEE WOULD BE REQUIRED TO APPLY FOR A NEW LICENSE PURSUANT TO REGULATIONS OF THE COMPTROLLER IN EFFECT ON JULY 1, 1985.

(G) (1) IN ORDER TO OBTAIN AN EXEMPTION CERTIFICATE, A PERSON SHALL APPLY TO THE COMPTROLLER IN ACCORDANCE WITH SUBSECTION (B) OF THIS SUBSECTION, AND THE APPLICANT SHALL MEET AT LEAST 1 OF THE FOLLOWING CONDITIONS:

(I) THE APPLICANT IS AN ORGANIZATION SPECIFICALLY EXEMPT FROM THE MOTOR VEHICLE FUEL TAX UNDER THIS SUBTITLE;

(II) THE APPLICANT IS THE HOLDER OF A VALID CLASS "U" LICENSE;

(III) THE APPLICANT IS THE HOLDER OF A VALID CLASS "S" LICENSE; OR