

(c) In the event that a purchaser of motor vehicle fuel on which the Maryland motor vehicle fuel tax has been paid is required to pay a tax to another state on the same fuel, the Maryland motor vehicle fuel tax shall be refunded upon the filing of a claim supported by such evidence as the Comptroller may require. The refund is not to exceed the rate per gallon of the Maryland motor vehicle fuel tax [currently] in effect [or the rate of tax paid to the other state or states, whichever is lower.] AT TIME OF PURCHASE.

(d) Applications for refunds as provided herein may be filed with the Comptroller for any period not to exceed one year. Any person electing to make application for refund on a yearly basis shall do so by submitting claims to cover all [gasoline] MOTOR VEHICLE FUEL OR AVIATION FUEL purchased and used during the twelve-month period immediately preceding July 1st of each year. Such claim shall be submitted between July 1st and October 1st of each year. Any claim filed under this provision after October 1st shall be automatically disallowed. Any claim made for a period of less than one year shall be made within three months of the close of the particular period or said claim will be disallowed.

(e) From and after July 1, 1968, no further refund of taxes on motor vehicle fuel, as defined in this subtitle, shall be allowed for watercraft usage, except in the case of watercraft used and devoted to commercial purposes, the refunds of which shall continue to be paid from the gross revenues of the [gasoline] MOTOR VEHICLE FUEL tax.

152.

Upon compliance with the provisions of § 151 of this article, the Comptroller shall refund to the United States of America and any of its agencies the tax upon all motor vehicle fuel AND AVIATION FUEL purchased by it or them. Furthermore, the Comptroller is hereby authorized to approve, in his discretion and subject to such regulations as he may promulgate from time to time, in the cases of sales of motor vehicle fuel OR AVIATION FUEL to the United States of America or to any of its agencies by dealers AND SPECIAL FUEL SELLERS licensed under the provisions of this subtitle, the noninclusion of the tax in the price charged for such fuel.

153.

Any dealer, SPECIAL FUEL USER, SPECIAL FUEL SELLER, OR OTHER person, association of persons, firm or corporation violating any of the provisions of this subtitle, or any person, firm or agent of any corporation who shall make any false statement in connection with an application for the refund of any money or tax as provided in this subtitle, or who shall collect or cause to be repaid to him or to any person any tax without being entitled to the same under the provisions of this subtitle, [shall be deemed