

~~(4) THE COMPTROLLER MAY REQUIRE ANY PERSON OR ENTITY POSSESSING TAX PAID MOTOR VEHICLE FUEL HELD FOR SALE ON THE DATE OF ANY ANNUAL INCREASE OR DECREASE IN THE LICENSE TAX UNDER THIS SUBSECTION TO:~~

~~(i) COMPILER AND FILE AN INVENTORY OF THE FUEL POSSESSED AND TO REMIT WITHIN 30 DAYS ANY ADDITIONAL TAXES THAT ARE DUE, OR~~

~~(ii) FILE AN INVENTORY OF THE FUEL POSSESSED WITHIN 30 DAYS FOR THE PURPOSE OF OBTAINING A REFUND WHEN A DECREASE OCCURS.~~

136A.

(a) The license tax prescribed in § 136 of this subtitle does not apply to aviation gasoline or turbine fuel.

(b) (1) Except as provided in paragraph (2) of this subsection, the license tax in respect to aviation gasoline and turbine fuel is [4] 5 cents per gallon.

(2) The license tax does not apply to aviation gasoline or turbine fuel purchased for use by:

- (i) Scheduled air carriers;
- (ii) The State of Maryland;
- (iii) Local governments of this State;
- (iv) Agencies and instrumentalities of the United States government; or
- (v) Foreign governments.

(c) The Comptroller may adopt regulations to provide for the reporting and collection of the license tax for aviation gasoline and turbine fuel.

(d) The net proceeds of the license tax for aviation gasoline and turbine fuel shall be credited to the Transportation Trust Fund.

SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

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