

(2) Determining the 6 month average wholesale value per gallon of non-premium unleaded motor vehicle fuel purchased in this State, based on prices reported during October through March, and announcing this value by April 15; and

(3) Determining the 6 month average wholesale value per gallon of non-premium unleaded motor vehicle fuel purchased in this State, based on prices reported during April through September, and announcing this value by October 15.]

(B)-(1)--FOR--FISCAL--YEAR--1989--AND--EACH--FISCAL--YEAR THEREAFTER,--THE--COMPTROLLER--SHALL--DETERMINE--THE--MOTOR--VEHICLE FUEL--TAX--RATE--BY--MULTIPLYING--THE--COST--INDEX--FACTOR--BY--THE--FUEL CONSUMPTION--FACTOR--BY--THE--CURRENT--TAX--RATE--.

(2)--FOR--THE--PURPOSE--OF--THE--COMPUTATION--IN--PARAGRAPH (1)--OF--THIS--SUBSECTION,--THE--COST--INDEX--FACTOR--SHALL--BE--DERIVED FOR--ANY--GIVEN--YEAR--BY--DIVIDING--THE--FEDERAL--HIGHWAY--COST--INDEX--FOR THE--CALENDAR--YEAR--PRECEDING--JULY--1--OF--EACH--YEAR--BY--THE--FEDERAL HIGHWAY--COST--INDEX--FOR--THE--PRIOR--PRECEDING--CALENDAR--YEAR--.

(3)--FOR--THE--PURPOSES--OF--THE--COMPUTATION--IN--PARAGRAPH (1)--OF--THIS--SUBSECTION,--THE--FUEL--CONSUMPTION--FACTOR--SHALL--BE DERIVED--FOR--ANY--GIVEN--YEAR--BY--DIVIDING--THE--TAXABLE--GALLONS--OF MOTOR--VEHICLE--FUEL--SOLD--IN--THE--CALENDAR--YEAR--PRECEDING--JULY--1--OF THE--YEAR--INTO--THE--TAXABLE--GALLONS--OF--MOTOR--VEHICLE--FUEL--SOLD--IN THE--PRIOR--PRECEDING--CALENDAR--YEAR--THE--TAXABLE--GALLONS--OF--MOTOR VEHICLE--FUEL--SOLD--IN--A--CALENDAR--YEAR--SHALL--BE--THOSE--AS--REPORTED BY--THE--MOTOR--VEHICLE--FUEL--TAX--DIVISION--.

(4)--THE--MOTOR--VEHICLE--FUEL--TAX--RATE--AS--DETERMINED--IN PARAGRAPH--(2)--OF--THIS--SUBSECTION--SHALL--BE--ROUNDED--TO--THE--NEAREST EVEN--TENTH--OF--A--CENT,--IF--THE--AMOUNT--COMPUTED--IN--PARAGRAPH--(1)--OF THIS--SUBSECTION--IS--LESS--THAN--OR--EQUAL--TO--18.5--CENTS,--THE--TAX--RATE SHALL--BE--18.5--CENTS--.

(5)--IF--THE--FEDERAL--HIGHWAY--COST--INDEX--IS--NOT AVAILABLE--IN--SUFFICIENT--TIME--FOR--THE--COMPTROLLER--TO--MAKE--THE DETERMINATION--AND--ANNOUNCEMENT--REQUIRED--BY--SECTION--136(G)--OF--THIS ARTICLE,--THE--COMPTROLLER--SHALL--USE--THE--CONSUMER--PRICE--INDEX--D PUBLISHED--BY--THE--UNITED--STATES--BUREAU--OF--LABOR--STATISTICS--FOR--THE PURPOSE--OF--MAKING--THE--COMPUTATION--IN--PARAGRAPH--(1)--OF--THIS SUBSECTION--.

Article 81 - Revenue and Taxes

288.

(c) In addition to the tax imposed elsewhere in this subtitle upon the net income of every corporation (domestic or foreign), there is hereby annually levied and imposed a tax on the net income of every corporation (domestic or foreign) at the rate of 0.75% of such portion thereof as is allocable to this