

(a) Any person, firm or corporation who shall buy or use any motor vehicle fuel as defined in this subtitle for the purpose of operating or propelling stationary [gas] engines, farm equipment not licensed to operate on a public highway used for agricultural purposes, motorboats, or who shall purchase or use any of such fuel for cleaning or dyeing or other commercial use of the same, except in motor vehicles operated or intended to be operated in whole or in part upon any of the public highways of the State of Maryland, or who shall suffer the loss of motor vehicle fuel through fire, collision or other casualty, but not to include loss inherent in the ordinary transportation and storage of motor vehicle fuel, or buy and use any of said fuel in fire or rescue apparatus or vehicles operated by any volunteer fire company or nonprofit volunteer rescue squad incorporated in this State, or in any vehicle owned and used by any Maryland chapter of the American Red Cross, and by any bona fide unit of a national veterans' organization on which motor vehicle fuel the tax imposed by this subtitle shall have been paid, shall be reimbursed and repaid the amount of such tax paid by him upon presenting to the Comptroller a statement accompanied by the original invoices showing such purchase, which statement shall set forth the total amount of such fuel so purchased and used by such consumer, other than in motor vehicles operated or intended to be operated upon any of the public highways of the State of Maryland, (however the Comptroller may require a sworn statement and such other evidence as he deems necessary to support a claim for refund arising from a casualty loss), and in case of a volunteer fire company or nonprofit volunteer rescue squad such statement shall set forth the total amount of such fuel so purchased and used in the fire or rescue apparatus and/or vehicles operated by any volunteer fire company or nonprofit volunteer rescue squad incorporated in this State, and in the case of a chapter of the American Red Cross and by any bona fide unit of a national veterans' organization such statement shall set forth the total amount of such fuel so purchased and used in the vehicles operated by said chapters, the Comptroller, upon the presentation of such statement and such vouchers, shall cause to be repaid to such consumer from the taxes collected on motor vehicle fuels the said taxes paid on fuels purchased or used other than for motor vehicles as aforesaid. Beginning in fiscal year 1985 and in all subsequent years, the Comptroller shall determine the amount of refund on the basis of the rate of tax applicable during the month when the applicant for the refund purchased the motor vehicle fuel with respect to which a refund is claimed.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1987.

Approved April 14, 1987.