

the Comptroller. On the other hand, final tax payments are paid to the Comptroller. Since both tax payments are made on the same date, some confusion has arisen. The General Assembly may wish to make a single unit responsible for tax collection, as with other taxes.

The second clause of former Art. 81, § 131(a), which required the Department to keep returns in its office, is deleted as unnecessary in light of the record retention provisions in Title 10, Subtitle 6 of the State Government Article. The long-standing practice of the Department has been to send the Comptroller a statement of the amounts of taxes due, without sending the returns. Therefore, the former clause did not serve to allocate retention responsibility between the Department and Comptroller.

Defined terms: "Comptroller" § 1-101
 "Department" § 1-101
 "Public service company franchise tax" § 1-101

TITLE 9. FUEL TAXES.

SUBTITLE 1. DEFINITIONS.

9-101. DEFINITIONS.

(A) IN GENERAL.

IN THIS TITLE THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

REVISOR'S NOTE: This subsection is new language that repeats the provisions of the introductory language of present Art. 56, § 135.

(B) AVIATION FUEL.

"AVIATION FUEL" MEANS:

- (1) AVIATION GASOLINE; OR
- (2) TURBINE FUEL.

REVISOR'S NOTE: This subsection is new language that repeats the provisions of present Art. 56, § 135(o).

Defined terms: "Aviation gasoline" § 9-101
 "Turbine fuel" § 9-101

(C) AVIATION GASOLINE.

"AVIATION GASOLINE" MEANS GASOLINE THAT: