

reference to the definition of "engage in the business of a dealer" in subsection (c) of this section.

Paragraphs (2) and (3) of this subsection are new language that repeats the provisions of the second sentence and the parenthetical in the first sentence of former Art. 56, § 135(c).

The Tax - General Article Review Committee notes, for consideration by the General Assembly, that paragraph (3) of this subsection excludes only gasoline-powered automobiles and not other forms of vehicles or automobiles propelled by other fuels.

Defined terms: "Engage in the business of
a dealer" § 9-301
"Gasoline" § 9-101 "Person" § 1-101

(C) ENGAGE IN THE BUSINESS OF A DEALER.

"ENGAGE IN THE BUSINESS OF A DEALER" MEANS TO:

(1) MAKE THE FIRST SALE OR EXCHANGE, IN THE STATE, OF GASOLINE OR TURBINE FUEL THAT IS IMPORTED INTO THE STATE;

(2) USE IN THE STATE GASOLINE OR TURBINE FUEL THAT IS BOUGHT OUTSIDE AND IMPORTED INTO THE STATE BY THE USER;

(3) PRODUCE, REFINES, OR BLEND GASOLINE OR TURBINE FUEL IN THE STATE; OR

(4) BUY GASOLINE OR TURBINE FUEL IN THIS STATE FOR WHOLESALE DISTRIBUTION IF THE BUYER HAS:

(I) FIXED STORAGE TANKS FOR BOTH GASOLINE, OTHER THAN AVIATION GASOLINE, AND SPECIAL FUEL; AND

(II) SALES OF GASOLINE, OTHER THAN AVIATION GASOLINE, THAT EQUAL OR EXCEED 50% OF THE TOTAL MOTOR FUEL BOUGHT.

REVISOR'S NOTE: This subsection is new language that repeats the provisions of the first sentence of present Art. 56, § 135(c), except the reference to the State or a political subdivision.

The definition is stated in the infinitive form to allow minor verb variations of the defined term without taking these variations out of the scope of the definition.

In items (1) through (3) and the introductory language of item (4) of this subsection, the references to "gasoline or turbine fuel" are substituted for the present references to "gasoline or aviation fuel",