

fuel must have both a dealer's license and a special fuel license. The General Assembly may wish to address this overlap.

The Tax - General Article Review Committee also notes that paragraph (4)(ii) of this subsection fails to state the period during which the sales are measured. The General Assembly may wish to use an annual period that coincides with the 1-year license.

Defined terms: "Gasoline" § 9-101
"Motor fuel" § 9-101 "Special fuel" § 9-101
"Turbine fuel" § 9-101

(D) ENGAGE IN THE BUSINESS OF A SPECIAL FUEL SELLER.

"ENGAGE IN THE BUSINESS OF A SPECIAL FUEL SELLER" MEANS TO SELL OR DELIVER SPECIAL FUEL.

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

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.

Defined term: "Special fuel" § 9-101

(E) ENGAGE IN THE BUSINESS OF A SPECIAL FUEL USER.

"ENGAGE IN THE BUSINESS OF A SPECIAL FUEL USER" MEANS TO BUY SPECIAL FUEL AND USE IT IN A MOTOR VEHICLE THAT IS:

- (1) OWNED OR OPERATED BY THE SPECIAL FUEL USER; AND
- (2) REGISTERED TO OPERATE ON A PUBLIC HIGHWAY.

REVISOR'S NOTE: This subsection is new language that repeats the provisions of the first sentence of former Art. 56, § 135(d).

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 item (2) of this subsection, the word "registered" is substituted for the present word "licensed" since, under the Transportation Article, vehicles are registered while their operators are licensed.

Defined terms: "Motor vehicle" § 9-101
"Special fuel" § 9-101