"RETAIL SERVICE STATION DEALER" MEANS A PERSON WHO HAS A RETAIL PLACE OF BUSINESS WHERE GASOLINE OR SPECIAL FUEL IS SOLD AND DELIVERED INTO THE FUEL TANKS OF MOTOR VEHICLES.

REVISOR'S NOTE: This subsection is new language that repeats the provisions of present Art. 56, § 157A(4).

Although present Art. 56, § 157A(4) defines "[r]etail service station dealer" only for purposes of present Art. 56, §§ 157A through 157L, the definition is incorporated, by reference, in other provisions. As those provisions are revised in this subtitle, present Art. 56, § 157A(4) is repeated here to obviate the need for a cross-reference.

The reference to "gasoline or special fuel" is substituted for the present reference to "motor vehicle fuel" to obviate the need for a separate definition of that term. Although, as used in this revision, "gasoline" includes aviation gasoline, an exclusion for that type of gasoline is unnecessary in this subsection in light of the specific reference to delivery into the fuel tank of a "motor vehicle".

The present words "firm" and "corporation" are omitted as included in the defined term "person".

Defined terms: "Gasoline" § 9-101
"Motor vehicle" § 9-101 "Person" § 1-101
"Special fuel" § 9-101

- (J) SPECIAL FUEL SELLER.
- (1) "SPECIAL FUEL SELLER" MEANS A PERSON WHO ENGAGES IN THE BUSINESS OF A SPECIAL FUEL SELLER.
 - (2) "SPECIAL FUEL SELLER" DOES NOT INCLUDE:
- (I) A RETAIL SERVICE STATION DEALER WHO PAYS THE MOTOR FUEL TAX ON SPECIAL FUEL TO THE SUPPLIER OF THE SPECIAL FUEL: OR
- (II) A MARINA, AS DEFINED IN ARTICLE 56, § 157A(12) OF THE CODE, THAT SELLS SPECIAL FUEL ONLY TO VESSELS.
 - REVISOR'S NOTE: This subsection is new language that repeats the provisions of present Art. 56, § 135(e).

In paragraph (1) of this subsection, the present words "firm" and "corporation" are omitted as included in the defined term "person".

In paragraph (2)(ii) of this subsection, the word "vessel" is substituted for the present word "watercraft", to conform to NR § 8-701(o).