

Defined terms: "Engage in the business of a  
 special fuel dealer" § 9-301  
 "Motor fuel tax" § 1-101 "Person" § 1-101  
 "Retail service station dealer" § 9-301  
 "Special fuel" § 9-101

(K) SPECIAL FUEL USER.

(1) "SPECIAL FUEL USER" MEANS A PERSON WHO ENGAGES IN THE BUSINESS OF A SPECIAL FUEL USER.

(2) "SPECIAL FUEL USER" DOES NOT INCLUDE:

(I) A PERSON WHOSE ONLY STORAGE FOR SPECIAL FUEL IS THE FUEL TANK OF A MOTOR VEHICLE;

(II) A VOLUNTEER FIRE OR NONPROFIT VOLUNTEER RESCUE COMPANY THAT IS INCORPORATED IN THE STATE AND BUYS SPECIAL FUEL FROM A LICENSED SPECIAL FUEL SELLER TO OPERATE FIRE FIGHTING VEHICLES OR EQUIPMENT; OR

(III) A PERSON WHO PAYS THE MOTOR FUEL TAX ON ALL SPECIAL FUELS TO THE SUPPLIER OF THE SPECIAL FUELS.

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

In paragraphs (1) and (2)(i) 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 phrase "from a licensed special fuel seller" is added to limit this exemption, to conform to § 9-322(h) of this subtitle.

Defined terms: "Engage in the business of a  
 special fuel user" § 9-301  
 "Licensed special fuel seller" § 9-301  
 "Motor fuel tax" § 1-101  
 "Motor vehicle" § 9-101 "Person" § 1-101  
 "Special fuel" § 9-101

9-302. IMPOSITION OF TAX.

EXCEPT AS PROVIDED IN §§ 9-303 AND 9-304 OF THIS SUBTITLE, A TAX IS IMPOSED ON MOTOR FUEL.

REVISOR'S NOTE: This section is new language derived without substantive change from the references to "the 'motor vehicle fuel tax'" and "the license tax in respect to aviation gasoline and turbine fuel" in former Art. 56, §§ 136(a)(1) and 136A(b)(1).