

This section is rephrased to provide for a single tax that applies to any motor fuel. Distinctions as to, e.g., rate of tax are retained in § 9-305 and other provisions of this subtitle. Accordingly, former Art. 56, § 136A(a), which excluded the former tax on aviation fuel from the application of the former tax on motor vehicle fuel, is deleted as surplusage.

The former references to a "license" tax are deleted to conform to other taxes throughout this article.

Defined term: "Motor fuel" § 9-101

9-303. EXEMPTIONS.

(A) EXPORTED MOTOR FUEL.

THE MOTOR FUEL TAX DOES NOT APPLY TO MOTOR FUEL THAT IS EXPORTED OR SOLD FOR EXPORTATION FROM THIS STATE.

(B) SPECIAL FUEL.

THE MOTOR FUEL TAX DOES NOT APPLY TO SPECIAL FUEL:

(1) DELIVERED INTO A TANK USED ONLY FOR HEATING; OR

(2) USED FOR ANY PURPOSE OTHER THAN PROPELLING A MOTOR VEHICLE.

(C) AVIATION FUEL.

THE MOTOR FUEL TAX DOES NOT APPLY TO AVIATION FUEL THAT IS BOUGHT FOR USE BY:

(1) A CARRIER ENGAGED IN THE COMMON CARRIAGE OF INDIVIDUALS OR PROPERTY UNDER PARTS 121, 127, AND 129 OF THE FEDERAL AVIATION REGULATIONS;

(2) AN OPERATOR UNDER PART 135 OF THE FEDERAL AVIATION REGULATIONS IF AT LEAST 70% OF THE AVIATION FUEL IS USED IN THE COMMON CARRIAGE OF INDIVIDUALS OR PROPERTY;

(3) THE STATE;

(4) A POLITICAL SUBDIVISION OF THE STATE;

(5) A UNIT OR INSTRUMENTALITY OF THE UNITED STATES GOVERNMENT; OR

(6) A FOREIGN GOVERNMENT.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 56, §§ 135(m) and 136A(b)(2), the sixth clause of § 136(a)(2), and the first sentence of § 150.