

In subsection (a) of this section, the defined term "motor fuel tax" is substituted for the former separate references to a "motor vehicle fuel tax" and "aviation fuel tax", for clarity and brevity. Similarly, in subsection (a) of this section, the defined term "motor fuel" is substituted for the former references to "motor vehicle fuel" and "aviation fuel".

Also in subsection (a) of this section, the former reference to exportation "to any other state or nation" is deleted as surplusage.

Also in subsection (a) of this section, the parenthetical "(whether in the form of a compound, or otherwise)", which formerly modified "fuel", is deleted as surplusage.

In the introductory language of subsection (b) of this section, the phrase "by whatever name known to the trade", which formerly modified the term "special fuel", is deleted as unnecessary in light of the broad definition of that term.

In subsection (b)(1) of this section, the words "domestic" and "commercial", which formerly modified the word "heating", are deleted as surplusage.

Also in subsection (b)(1) of this section, the former, specific reference to "oil burners" is deleted as surplusage.

Also in subsection (b)(1) of this section, the former statement that "the seller is not liable" is deleted as included in the exception as revised.

Subsection (c)(1) and (2) of this section is revised to incorporate the substance of former Art. 56, § 135(m), which defined the term "[s]cheduled air carrier", since that term appeared only once, in former Art. 56, § 136A(b)(2)(i), and, therefore, a separate definition of the term was unnecessary.

In subsection (c)(4) of this section, the term "political subdivision" is substituted for the former reference to "[l]ocal governments", for consistency.

The Tax - General Article Review Committee notes, for the consideration of the General Assembly, that the exclusion under subsection (b)(2) of this section may be unintentionally over-broad, since special fuels may be used in, e.g., aircraft.