

As to subsections (a) and (b) of this section, see also § 9-327(a), which imposes requirements for exemption certificates.

Defined terms: "Aviation fuel" § 9-101
"Motor fuel" § 9-101 "Motor fuel tax" § 1-101
"Motor vehicle" § 9-101 "Property" § 1-101
"Special fuel" § 9-101

9-304. UNITED STATES.

THE COMPTROLLER MAY ALLOW, BY REGULATION, A LICENSED DEALER OR A LICENSED SPECIAL FUEL SELLER TO OMIT THE MOTOR FUEL TAX ON MOTOR FUEL SOLD TO THE UNITED STATES OR A UNIT OF THE UNITED STATES.

REVISOR'S NOTE: This section is new language derived without substantive change from the second sentence of former Art. 56, § 152.

Defined terms: "Comptroller" § 1-101
"Licensed dealer" § 9-301
"Licensed special fuel seller" § 9-301
"Motor fuel" § 9-101 "Motor fuel tax" § 1-101

9-305. TAX RATES.

THE MOTOR FUEL TAX RATE IS:

- (1) 5 CENTS FOR EACH GALLON OF AVIATION GASOLINE;
- (2) 18.5 CENTS FOR EACH GALLON OF GASOLINE OTHER THAN AVIATION GASOLINE;
- (3) 18.5 CENTS FOR EACH GALLON OF SPECIAL FUEL; AND
- (4) 5 CENTS FOR EACH GALLON OF TURBINE FUEL.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 56, § 136A(b)(1), § 136(f)(1), the first sentences of (b) through (e), and, as it related to the rate, (a)(1).

Items (2) and (3) of this section are revised to state a total rate that includes the former incremental increases of 1 cent per gallon in 1964, 2 cents per gallon in 1972, 2 cents per gallon in 1982, 2.5 cents per gallon in 1983, and 5 cents per gallon in 1987. Therefore, former Art. 56, § 136(f)(2) and the second sentences of (b) through (e), which stated that the increases were not part of the 6-cent rate set under § 136(a)(1), are deleted.

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