

A PERSON WHO VIOLATES ANY PROVISION OF SUBSECTION (B) OF THIS SECTION SHALL PAY THE MOTOR FUEL TAX DUE. IF THE PERSON FAILS TO PAY THE MOTOR FUEL TAX DUE, THE PERSON IS LIABLE TO THE STATE IN A CIVIL ACTION FOR TWICE THE AMOUNT OF THE MOTOR FUEL TAX.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 56, §§ 143(b) and 149.

In subsection (a) of this section, the reference to payment "as required under § 9-314 of this subtitle" is substituted for the former provision setting out the specific dates on which tax must be paid, for brevity.

In subsections (b) and (c) of this section, the former references to a "firm or corporation including any retail service station dealer, special fuel user, special fuel seller, or distributor of motor vehicle fuel" are deleted as included in the defined term "person".

In subsection (b) of this section, the former word "receive" is deleted as included in the word "accept", and the word "sell" is deleted as unnecessary in light of the phrase "offer for sale".

In subsection (c) of this section, the former reference to suit "in any court of competent jurisdiction" is deleted as surplusage.

The Tax - General Article Review Committee notes, for the consideration of the General Assembly, that subsection (a) of this section applies to "each dealer, special fuel seller, or retail service dealer". However, subsection (b) of this section applies only to shipments from a "licensed dealer or a licensed special fuel seller". The General Assembly may wish to extend subsection (b) of this section to all persons on whom subsection (a) of this section imposes a duty.

Defined terms: "Aviation gasoline" § 9-101
 "Dealer" § 9-301 "Gasoline" § 9-101
 "Licensed dealer" § 9-301
 "Licensed special fuel seller" § 9-301
 "Motor fuel" § 9-101 "Motor fuel tax" § 1-101
 "Person" § 1-101
 "Retail service station dealer" § 9-301
 "Special fuel" § 9-101
 "Special fuel seller" § 9-301

9-311. RESERVED.