

9-312. RESERVED.

PART III. TAX PAYMENT.

9-313. CREDITS.

ON REQUEST, THE COMPTROLLER MAY ALLOW A LICENSED SPECIAL FUEL SELLER OR LICENSED SPECIAL FUEL USER TO DEDUCT FROM THE MOTOR FUEL TAX DUE THE AMOUNT OF MOTOR CARRIER TAX CREDIT THAT THE LICENSEE ACCRUES UNDER § 9-214 OF THIS TITLE.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 414(d).

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

9-314. PAYMENT OF MOTOR FUEL TAX.

(A) GASOLINE.

THE MOTOR FUEL TAX ON GASOLINE SHALL BE PAID BY:

(1) THE LICENSED CLASS B DEALER WHO FIRST RECEIVES GASOLINE IMPORTED INTO THE STATE; OR

(2) ANY OTHER DEALER WHO:

(I) USES THE GASOLINE; OR

(II) FIRST SELLS THE GASOLINE IN THIS STATE TO A BUYER OTHER THAN A LICENSED DEALER AUTHORIZED TO ACQUIRE GASOLINE, IN ACCORDANCE WITH § 9-322 OF THIS SUBTITLE, WITHOUT PAYING THE MOTOR FUEL TAX.

(B) SPECIAL FUEL.

THE MOTOR FUEL TAX ON SPECIAL FUEL SHALL BE PAID BY:

(1) THE LICENSED CLASS B DEALER WHO FIRST RECEIVES THE SPECIAL FUEL IN THIS STATE; OR

(2) A SPECIAL FUEL SELLER WHO DELIVERS THE SPECIAL FUEL INTO A TANK FROM WHICH A MOTOR VEHICLE CAN BE FUELED UNLESS THE PERSON WHO USES OR RESELLS THE SPECIAL FUEL HAS AN EXEMPTION CERTIFICATE THAT AUTHORIZES THE PERSON TO ACQUIRE SPECIAL FUEL, IN ACCORDANCE WITH § 9-322 OF THIS SUBTITLE, WITHOUT PAYING THE MOTOR FUEL TAX.

(C) TURBINE FUEL.

THE MOTOR FUEL TAX ON TURBINE FUEL SHALL BE PAID BY: