(II) A LICENSED DEALER WHO SELLS GASOLINE OR SPECIAL FUEL TO A RETAIL SERVICE STATION DEALER SHALL DEDUCT ON THE BILL 1/2 OF THE DISCOUNT;

(III) A SPECIAL FUEL SELLER WHO SELLS OR DISTRIBUTES GASOLINE TO A RETAIL SERVICE STATION DEALER SHALL DEDUCT ON THE BILL 1/3 OF THE DISCOUNT; AND

(IV) A SPECIAL FUEL SELLER WHO SELLS SPECIAL FUEL TO A RETAIL SERVICE STATION DEALER SHALL DEDUCT ON THE BILL 1/2 OF THE DISCOUNT.

REVISOR'S NOTE: Subsections (a) and (b)(2) of this section are new language derived without substantive change from former Art. 56, § 137(d) and, as they related to allowances, (a) and (b).

Subsection (b)(1) of this section is new language added to clarify the scope of this subsection. Thus, subsection (b)(1)(i) of this section is added to preserve the exclusion of "aviation gasoline" from the meaning of "gasoline" under present Art. 56, § 135(q)(1) since, in this revision, "gasoline" is used as a generic term and includes aviation gasoline. Subsection (b)(2)(ii) of this section is added to avoid repetition of the phrase "tax paid".

In subsection (a) of this section, the word "licensed" is added to modify the references to a "dealer" and "special fuel seller", in light of the former reference to receipting the "licensed" dealer or special fuel seller.

Also in subsection (a) of this section, the former reference to reimbursing "retail service station dealers" is deleted since those dealers are not entitled to receive the discount under subsection (a) directly but, instead, receive a fraction under subsection (b) of this section.

The parenthetical clause in former Art. 56, § 136(a)(1), which related to compounders, is deleted as obsolete, as compounders no longer exist.

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

9-316. RESERVED.

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