

A PERSON MAY NOT ENGAGE IN THE BUSINESS OF A DEALER, A SPECIAL FUEL SELLER, OR A SPECIAL FUEL USER WITHOUT A LICENSE ISSUED BY THE COMPTROLLER UNDER THIS SUBTITLE.

(B) RECEIVING MOTOR FUEL.

A DEALER, SPECIAL FUEL SELLER, OR SPECIAL FUEL USER MAY NOT RECEIVE MOTOR FUEL WITHOUT A LICENSE ISSUED BY THE COMPTROLLER UNDER THIS SUBTITLE.

(C) TRANSFERS OF MOTOR FUEL.

A PERSON MAY NOT TRANSFER MOTOR FUEL ON WHICH MOTOR FUEL TAX IS DUE AND HAS NOT BEEN PAID TO A PERSON WHO DOES NOT HOLD A LICENSE OR EXEMPTION CERTIFICATE ISSUED BY THE COMPTROLLER UNDER THIS SUBTITLE.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 56, § 140(a).

- Defined terms: "Comptroller" § 1-101
- "Dealer" § 9-301
- "Engage in the business of a dealer" § 9-301
- "Engage in the business of a special fuel seller" § 9-301
- "Engage in the business of a special fuel user" § 9-301
- "License" § 9-301 "Motor fuel" § 9-101
- "Person" § 1-101
- "Special fuel seller" § 9-301
- "Special fuel user" § 9-301

GENERAL REVISOR'S NOTE:

Former Art. 56, § 155, which restricted the use of motor vehicle licensing and fuel tax revenues, now appears in SF § 7-113.

TITLE 10. INCOME TAX.

SUBTITLE 1. DEFINITIONS; GENERAL PROVISIONS.

10-101. DEFINITIONS.

(A) IN GENERAL.

IN THIS TITLE THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

REVISOR'S NOTE: This subsection is new language derived without substantive change from the introductory language of former Art. 81, § 279 and rephrased in the standard introductory language to a definition section.