

BY repealing and reenacting, with amendments,

Article - Tax - General
Section 13-1031
Annotated Code of Maryland
(As enacted by Chapter (S.B. 2) of the
Acts of the General Assembly of 1988)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article 56 - Licenses

136.

(f) (1) On June 1, 1987, the license tax in respect to motor vehicle fuel, prescribed by this subtitle, shall be increased 5 cents per gallon.

(2) The tax imposed by this subsection is not a part of the single license tax referred to in subsection (a)(1) of this section.

(3) THE COMPTROLLER MAY REQUIRE ANY PERSON OR ENTITY POSSESSING TAX PAID MOTOR VEHICLE FUEL HELD FOR SALE ON JUNE 1, 1987, TO COMPILE AND FILE AN INVENTORY OF THE FUEL POSSESSED AND TO REMIT WITHIN 30 DAYS ANY ADDITIONAL TAXES THAT ARE DUE.

151.

(b) (1) (i) An aircraft manufacturing company that is located in the State of Maryland and that dispenses aviation gasoline or turbine fuel to aircraft may present to the Comptroller, a statement that includes the date of purchase and the number of gallons of aviation gasoline or turbine fuel purchased for aviation purposes, supported by vouchers.

(ii) The [Comptroller] COMPTROLLER, on presentation of a statement and vouchers prescribed under subparagraph (i) of this paragraph, shall repay to the aircraft manufacturing company, from the taxes collected on aviation gasoline or turbine fuel [the sum of 4 cents for each gallon of fuel on which the tax was] THE AMOUNT OF THE AVIATION GASOLINE OR TURBINE FUEL TAXES paid by the aircraft manufacturing company.

(iii) A person that engages in agricultural activities, and uses an aircraft for agricultural purposes at least 70 percent of the time the aircraft is used, is eligible for a refund under this section if the person demonstrates through presentation to the Comptroller of a statement and vouchers prescribed in subparagraph (i) of this paragraph the person paid the [4 cent] AVIATION GASOLINE OR TURBINE FUEL tax