

- (I) A LICENSED DEALER;
- (II) A LICENSED SPECIAL FUEL SELLER;
- (III) A LICENSED SPECIAL FUEL USER;
- (IV) A LICENSED TURBINE FUEL SELLER;
- (V) A MARINA; OR
- (VI) A RETAIL SERVICE STATION DEALER.

[(c)] (E) (1) "Engage in the business of a dealer" means to:

(1) make the first sale or exchange, in the State, of gasoline or turbine fuel that is imported into the State;

(2) use in the State gasoline or turbine fuel that is bought outside and imported into the State by the user;

(3) produce, refine, or blend gasoline or turbine fuel in the State; or

(4) buy gasoline or turbine fuel in this State for wholesale distribution if the buyer has:

(i) fixed storage tanks for both gasoline, other than aviation gasoline, and special fuel; and

(ii) sales of gasoline, other than aviation gasoline, that equal or exceed 50% of the total motor fuel bought]

(I) IMPORT ANY GASOLINE INTO THE STATE;

(II) BLEND, IN THE STATE, ANY GASOLINE ON WHICH THE MOTOR FUEL TAX HAS NOT BEEN PAID;

(III) REFINO, IN THE STATE, ANY GASOLINE ON WHICH THE MOTOR FUEL TAX HAS NOT BEEN PAID; OR

(IV) ACQUIRE, IN THE STATE, ANY GASOLINE ON WHICH THE MOTOR FUEL TAX HAS NOT BEEN PAID, FOR:

1. EXPORT; OR

2. WHOLESALE DISTRIBUTION.

(2) "ENGAGE IN THE BUSINESS OF A DEALER" DOES NOT INCLUDE BRINGING GASOLINE INTO THE STATE IN THE FUEL SUPPLY TANK OF AN AIRCRAFT, MOTOR VEHICLE, OR VESSEL.