

(F) "ENGAGE IN THE BUSINESS OF A DISTRIBUTOR" MEANS TO BUY FOR RESALE MOTOR FUEL ON WHICH THE MOTOR FUEL TAX HAS BEEN PAID FROM A LICENSED DEALER, LICENSED SPECIAL FUEL SELLER, LICENSED SPECIAL FUEL USER, OR LICENSED TURBINE FUEL SELLER.

[(d)] (G) (1) "Engage in the business of a special fuel seller" means, WITH RESPECT TO SPECIAL FUEL OTHER THAN TURBINE FUEL, to:

(I) IMPORT ANY SPECIAL FUEL INTO THE STATE;

(II) sell, IN THE STATE, ANY SPECIAL FUEL ON WHICH THE MOTOR FUEL TAX HAS NOT BEEN PAID; or

(III) deliver, IN THE STATE, ANY special fuel ON WHICH THE MOTOR FUEL TAX HAS NOT BEEN PAID.

(2) "ENGAGE IN THE BUSINESS OF A SPECIAL FUEL SELLER" DOES NOT INCLUDE BRINGING SPECIAL FUEL INTO THE STATE IN THE FUEL SUPPLY TANK OF A MOTOR VEHICLE OR VESSEL.

[(e)] (H) "Engage in the business of a special fuel user" means to:

(1) buy special fuel ON WHICH THE MOTOR FUEL TAX HAS NOT BEEN PAID; and

(2) use it in a motor vehicle that is:

[(1)] (I) owned or operated by the special fuel user; and

[(2)] (II) registered to operate on a public highway.

(I) (1) "ENGAGE IN THE BUSINESS OF A TURBINE FUEL SELLER" MEANS TO:

(I) IMPORT ANY TURBINE FUEL INTO THE STATE;

(II) SELL, IN THE STATE, ANY TURBINE FUEL ON WHICH THE MOTOR FUEL TAX HAS NOT BEEN PAID; OR

(III) DELIVER, IN THE STATE, ANY TURBINE FUEL ON WHICH THE MOTOR FUEL TAX HAS NOT BEEN PAID.

(2) "ENGAGE IN THE BUSINESS OF A TURBINE FUEL SELLER" DOES NOT INCLUDE BRINGING TURBINE FUEL INTO THE STATE IN THE FUEL SUPPLY TANK OF AN AIRCRAFT.

[(f)] (J) "License" means a license issued by the Comptroller under this subtitle to engage in the business of a dealer, DISTRIBUTOR, special fuel seller, [or] special fuel user, OR TURBINE FUEL SELLER.