

[(g)] (K) "Licensed dealer" means a person who is licensed to engage in the business of a dealer.

(L) "LICENSED DISTRIBUTOR" MEANS A PERSON WHO IS LICENSED TO ENGAGE IN THE BUSINESS OF A DISTRIBUTOR.

[(h)] (M) "Licensed special fuel seller" means a person who is licensed to engage in the business of a special fuel seller.

(N) "LICENSED SPECIAL FUEL USER" MEANS A PERSON WHO IS LICENSED TO ENGAGE IN THE BUSINESS OF A SPECIAL FUEL USER.

(O) "LICENSED TURBINE FUEL SELLER" MEANS A PERSON WHO IS LICENSED TO ENGAGE IN THE BUSINESS OF A TURBINE FUEL SELLER.

(P) "MARINA" MEANS A PERSON WHO MAINTAINS A PLACE OF BUSINESS WHERE MOTOR FUEL IS SOLD PRIMARILY TO VESSELS.

(Q) "REFINE" MEANS TO MAKE CRUDE OIL INTO GASOLINE OR SPECIAL FUEL BY CHANGING THE PHYSICAL OR CHEMICAL CHARACTERISTICS OF THE CRUDE OIL.

[(i)] (R) "Retail service station dealer" means a person who has a retail place of business where gasoline or special fuel is sold and delivered into the fuel SUPPLY tanks of motor vehicles.

[(j)] (S) (1) "Special fuel seller" means a person who engages in the business of a special fuel seller.

(2) "Special fuel seller" does not include:

(i) a retail service station dealer who pays the motor fuel tax on special fuel to the supplier of the special fuel; or

(ii) a marina[, as defined in Article 56, § 157A(12) of the Code,] that sells special fuel only to vessels.

[(k)] (T) (1) "Special fuel user" means a person who engages in the business of a special fuel user.

(2) "Special fuel user" does not include:

(i) a person whose only storage for special fuel is the fuel SUPPLY tank of a motor vehicle;

(ii) a volunteer fire or nonprofit volunteer rescue company that is incorporated in the State and buys special fuel from a licensed special fuel seller to operate fire fighting vehicles or equipment; or