

(iii) a person who pays the motor fuel tax on all special fuels to the supplier of the special fuels.

(U) "TURBINE FUEL SELLER" MEANS A PERSON WHO ENGAGES IN THE BUSINESS OF A TURBINE FUEL SELLER.

9-303.

(b) The motor fuel tax does not apply to special fuel:

(1) delivered into a tank used only for heating; or

(2) used for any purpose other than propelling a motor vehicle OR TURBINE-POWERED AIRCRAFT.

9-304.

The Comptroller may allow, by regulation, a licensed dealer [or], a licensed special fuel seller, OR A LICENSED TURBINE FUEL SELLER to omit the motor fuel tax on motor fuel sold to the United States or a unit of the United States.

9-305.

The motor fuel tax rate is:

(1) 5 cents for each gallon of aviation gasoline;

(2) 18.5 cents for each gallon of gasoline other than aviation gasoline;

(3) 18.5 cents for each gallon of special fuel OTHER THAN TURBINE FUEL; and

(4) 5 cents for each gallon of turbine fuel.

9-308.

(a) Except as provided in subsection (b) of this section, each dealer, special fuel seller, [or] special fuel user, OR TURBINE FUEL SELLER shall file with the Comptroller a motor fuel tax return:

(1) for each month in which the dealer, special fuel seller, [or] special fuel user, OR TURBINE FUEL SELLER sells or uses motor fuel in the State:

(i) by delivery, on or before the last day of the next month;

(ii) by mail postmarked at least 2 days before the last day of the next month; or