

shall pay TWICE the motor fuel tax due. [If the person fails to pay the motor fuel tax due, the person is liable to the State in a civil action for twice the amount of the motor fuel tax.]

(2) ANY OTHER PERSON WHO VIOLATES ANY PROVISION OF SUBSECTION (B) OF THIS SECTION SHALL PAY THE MOTOR FUEL TAX DUE.

9-314.

(a) The motor fuel tax on gasoline shall be paid by:

(1) the licensed Class B dealer who first receives gasoline imported into the State; [or]

(2) any other dealer who:

(i) uses the gasoline; or

(ii) first sells the gasoline in this State to a buyer other than a licensed dealer authorized to acquire gasoline, in accordance with § 9-322 of this subtitle, without paying the motor fuel tax; OR

(3) ANY OTHER PERSON WHO ACQUIRES GASOLINE ON WHICH THE MOTOR FUEL TAX HAS NOT BEEN PAID.

(b) The motor fuel tax on special fuel OTHER THAN TURBINE FUEL shall be paid by:

(1) [the licensed Class B dealer who first receives the special fuel in this State; or

(2)] a special fuel seller who delivers [the] THAT special fuel into a tank from which a motor vehicle can be fueled unless the person who uses or resells the special fuel has an exemption certificate that authorizes the person to acquire special fuel, in accordance with § 9-322 of this subtitle, without paying the motor fuel tax;

(2) A SPECIAL FUEL USER WHO USES THAT SPECIAL FUEL IN A MOTOR VEHICLE THAT IS OWNED OR OPERATED BY THE SPECIAL FUEL USER AND REGISTERED TO OPERATE ON A PUBLIC HIGHWAY; OR

(3) ANY OTHER PERSON WHO ACQUIRES THAT SPECIAL FUEL UNLESS:

(I) THE MOTOR FUEL TAX ON THAT SPECIAL FUEL HAS BEEN PAID; OR

(II) THE PERSON HAS AN EXEMPTION CERTIFICATE THAT AUTHORIZES THE PERSON TO ACQUIRE SPECIAL FUEL, IN ACCORDANCE WITH § 9-322 OF THIS SUBTITLE, WITHOUT PAYING THE MOTOR FUEL TAX.