

(c) The motor fuel tax on turbine fuel shall be paid by:

(1) the [licensed Class B dealer] TURBINE FUEL SELLER who [first receives] DELIVERS the turbine fuel [in this State] INTO THE FUEL SUPPLY TANK OF A TURBINED-POWER AIRCRAFT; or

(2) any other [dealer] PERSON who[:

(i) uses the turbine fuel; or

(ii) first sells the] ACQUIRES turbine fuel [in this State to a buyer who does not have] ON WHICH MOTOR FUEL TAX HAS NOT BEEN PAID UNLESS THE PERSON HAS an exemption certificate that authorizes the [buyer] PERSON to acquire turbine fuel, in accordance with § 9-322 of this subtitle, without paying the motor fuel tax.

(d) A person required to pay motor fuel tax under this section shall pay it with the return that covers the period in which the person received, sold, or used the motor fuel.

9-315.

(a) A licensed dealer or licensed special fuel seller shall deduct 1% of the 1st 10 cents of the motor fuel tax on each gallon of motor fuel, as a discount:

(1) instead of an allowance for evaporation, shrinkage, and handling; and

(2) to reimburse the licensed dealer or licensed special fuel seller for expenses incurred for the State in:

(i) keeping records;

(ii) collecting and paying the tax; and

(iii) preparing reports.

(b) (1) This subsection does not apply to:

(i) any aviation gasoline; or

(ii) any other motor fuel on which the motor fuel tax has not been paid.

(2) From the discount under subsection (a) of this section:

(i) a licensed dealer who sells [or distributes] gasoline to a [special fuel seller] RETAIL SERVICE STATION DEALER shall deduct on the bill [2/3] 1/2 of the discount;