

- (1) special fuel OTHER THAN TURBINE FUEL; or
- (2) turbine fuel.

9-327.

(a) To obtain an exemption under § 9-303(a) [or (b)], (B), OR (C) of this subtitle, a dealer, DISTRIBUTOR, special fuel seller, [or] special fuel user, OR TURBINE FUEL SELLER shall complete and submit any certificates and [report] REPORTS that the Comptroller requires, by regulation.

(b) [A retail aviation fuel dealer shall use the invoice that the Comptroller requires, by regulation, for sales of aviation fuel.

(c) If the holder of an exemption certificate changes the use of any special fuel obtained under that certificate to a taxable use, the holder shall give the Comptroller written notice of the change within 5 days after the first change.

9-337.

(a) A person may not engage in the business of a dealer, A DISTRIBUTOR, a special fuel seller, [or] a special fuel user, OR A TURBINE FUEL SELLER without a license issued by the Comptroller under this subtitle.

(b) A dealer, DISTRIBUTOR, special fuel seller, [or] special fuel user, OR TURBINE FUEL SELLER may not receive motor fuel without a license issued by the Comptroller under this subtitle.

(c) A person may not transfer motor fuel on which motor fuel tax is due and has not been paid to a person who does not hold a license or exemption certificate issued by the Comptroller under this subtitle.

13-825.

(f) The Comptroller shall require an applicant for [a] ANY license under Title 9 of this article, EXCEPT FOR A CLASS "W" LICENSE, to post security for the motor fuel tax in the amount that the Comptroller requires, but not less than:

- (1) \$200,000 for a Class [A] "A" license;
- (2) \$50,000 for a Class [B] "B" license;
- (3) \$10,000 for a Class [C] "C" license;
- (4) \$200,000 for a Class [D] "D" license;