

- (5) \$1,000 for a Class [F] "F" license;
- (6) \$10,000 for a Class [G] "G-TEMPORARY" license;
- (7) \$1,000 for a Class [S] "S" license; and
- (8) \$1,000 for a Class [U] "U" license.

13-1031.

A person who engages 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 or receives, sells, or transfers motor fuel in violation of § 9-337 of this article is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$1,000 or imprisonment not exceeding 6 months or both.

SECTION 3. AND BE IT FURTHER ENACTED, That the legislative intent with respect to Article 56, § 136(f) of the Annotated Code of Maryland is that the 5 cent per gallon increase in the motor vehicle fuel tax, which took effect on June 1, 1987, is applicable to motor vehicle fuel held in inventory, for sale, as of June 1, 1987, notwithstanding the fact that motor vehicle fuel tax on said motor vehicle fuel held in inventory may have previously been paid at the pre-June 1, 1987 rate of 13 1/2 cents per gallon.

SECTION 4. AND BE IT FURTHER ENACTED, That the Comptroller's authority to collect the additional 5 cents per gallon motor vehicle fuel tax, enacted on June 1, 1987, with respect to motor vehicle fuel held in inventory for sale as of June 1, 1987 is hereby ratified, confirmed, and validated.

SECTION 5. AND BE IT FURTHER ENACTED, That Section 1 of this Act shall be construed so as not to revive any provisions to be repealed by Chapter (S.B. 2) of the Acts of the General Assembly of 1988, effective January 1, 1989.

SECTION 6. AND BE IT FURTHER ENACTED, That Section 1 of this Act shall take effect July 1, 1989 ~~1988~~; and that Article 56, § 151(b)(1), as amended in Section 1 of this Act, shall be applicable to all refunds claimed with respect to aviation gasoline and turbine fuel taxes paid on or after June 1, 1987.

SECTION 2 7. AND BE IT FURTHER ENACTED, That Section 2 of this Act shall take effect January 1, 1989.