

4. IS USED IN ANY OF THE FOLLOWING VEHICLES THAT HAVE PUMPING OR OTHER EQUIPMENT MECHANICALLY OR HYDRAULICALLY DRIVEN BY THE ENGINE THAT PROPELS THE VEHICLE:

- A. A CONCRETE MIXING MOTOR VEHICLE;
- B. A MOTOR FUEL DELIVERY VEHICLE;
- C. A SOLID WASTE COMPACTING VEHICLE;
- D. A WELL-DRILLING VEHICLE; OR
- E. FARM EQUIPMENT REGISTERED AS A VEHICLE FOR HIGHWAY USE THAT IS DESIGNED OR ADAPTED SOLELY AND USED EXCLUSIVELY FOR BULK FARM SPREADING OF AGRICULTURE LIMING MATERIALS, CHEMICALS, OR FERTILIZER.

(2) A REFUND BASED ON A CLAIM UNDER PARAGRAPH (1)(II)4. OF THIS SUBSECTION MAY NOT EXCEED THE FOLLOWING PERCENTAGES OF THE MOTOR FUEL TAX PAID:

(I) FOR A CONCRETE MIXING VEHICLE, SOLID WASTE COMPACTING VEHICLE, WELL-DRILLING VEHICLE, OR FARM EQUIPMENT DESCRIBED IN PARAGRAPH (1)(II)4.E. OF THIS SUBSECTION, 25% FROM JULY 1, 1988 THROUGH JUNE 30, 1989; AND

(II) FOR A MOTOR FUEL DELIVERY VEHICLE, 15% FROM JULY 1, 1988 THROUGH JUNE 30, 1989.

(G) SALES AND USE TAX.

A CLAIM FOR REFUND OF SALES AND USE TAX MAY BE FILED BY A CLAIMANT WHO:

(1) PAYS THE TAX ON A SALE EXEMPT UNDER § 11-215 OF THIS ARTICLE;

(2) REFUNDS THE TAX TO A BUYER IN A CANCELLED OR RESCINDED SALE UNDER § 11-403(B) OF THIS ARTICLE; OR

(3) PAYS THE TAX IN A CANCELLED OR RESCINDED SALE FOR WHICH THE VENDOR REFUSES TO REFUND THE TAX AS REQUIRED UNDER § 11-403(B) OF THIS ARTICLE.

(H) TOBACCO TAX.

A CLAIM FOR REFUND OF TOBACCO TAX MAY BE FILED BY A CLAIMANT WHO BUYS TOBACCO TAX STAMPS THAT:

(1) ARE AFFIXED ERRONEOUSLY TO ANYTHING OTHER THAN A PACKAGE OF CIGARETTES;

(2) ARE AFFIXED TO A PACKAGE OF UNSALABLE CIGARETTES;