

In subsection (f)(1)(i) of this section, the term "aviation fuel" is substituted for the former words "aviation gasoline and turbine fuel".

In subsection (f)(1)(ii)1. of this section, the former references to "corporation" and "firm" are deleted as included in the defined term "person".

Also in subsection (f)(1)(ii)1.D. of this section, the word "gas", which formerly modified "engine", is deleted as obsolete.

In subsection (f)(1)(ii)3.A. of this section, the former reference to "motorboat" is deleted as inconsistent with the legislative intent expressed in the former phrase "watercraft used and devoted to commercial purposes". Also in this item, the former reference to "after July 1, 1968" is deleted as obsolete.

In subsection (f)(2)(ii) of this section, the former references to percentages of refunds through June 30 "1987" and "1988" are deleted as obsolete.

In subsection (g) of this section, the former reference to claims "except pursuant to an assessment made under §§ 344, 345, or 346" is deleted as unnecessary in light of § 13-902 of this subtitle.

Also in subsection (g) of this section, the former refund exception for "final determinations under §§ 351 or 352 of this subtitle" is deleted as surplusage.

Also in subsection (g) of this section, the former condition "if the vendor establishes to the satisfaction of the Comptroller, under such regulations as he may prescribe", is deleted as surplusage.

In subsection (h) of this section, the word "claimant" is substituted for the former reference to a "person who has paid taxes on cigarettes under § 431 of this article and has received stamps as evidence of payment of the tax under § 438 of this article", for clarity.

Former Art. 2B, § 141(a)(3), (4), and (5) and the first clause of (b), which related to refund claims for alcoholic beverage tax, the first sentence of former Art. 56, § 151A(d) and, as it related to refund claims for motor fuel tax, the first sentence of (a), the fifth sentence of former Art. 62A, § 5, as it related to refund claims for Maryland estate tax, and the second sentence of former Art. 81, § 348(a), as it related to refund claims for sales and use tax, the