

Annotated Code of Maryland
(1988 Volume and 1992 Supplement)

BY adding to

Article - Tax - General

Section 9-314(e)

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(1988 Volume and 1992 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article - Tax - General

9-314.

(a) The motor fuel tax on gasoline shall be paid by:

(1) the licensed Class B dealer who first receives gasoline imported into the State;

(2) any other dealer who:

(i) uses the gasoline; or

(ii) first sells the gasoline in this State to a buyer other than a licensed dealer authorized to acquire gasoline, in accordance with § 9-322 of this subtitle, without paying the motor fuel tax; or

(3) any other person who acquires gasoline on which the motor fuel tax has not been paid.

(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.

(E) IF A CORPORATION, OTHER THAN A NONSTOCK, NOT FOR PROFIT CORPORATION, IS REQUIRED TO PAY MOTOR FUEL TAX, PERSONAL LIABILITY FOR THE TAX AND INTEREST AND PENALTIES ON THE TAX EXTENDS TO ANY OFFICER OF THE CORPORATION WHO EXERCISES DIRECT CONTROL OVER ITS FISCAL MANAGEMENT.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1993.

Approved April 13, 1993.