

- (c) (1) "Gasoline" means a product that:
- (i) is used as fuel in a spark ignited, internal combustion engine; or
  - (ii) is designated as gasoline by the Comptroller.
- (2) "Gasoline" includes:
- (i) casing head gasoline;
  - (ii) absorption gasoline;
  - (iii) other natural gasoline; and
  - (iv) aviation gasoline, as defined in § 9-101(c) of the Tax – General

Article.

- (d) "Motor fuel" means:

- (1) gasoline; or
- (2) special fuel.

- (e) "Motor vehicle" means a vehicle that:

- (1) is self-propelled;
- (2) is designed to be operated on a public highway; and
- (3) is not operated only on rails.

(f) "Petroleum transporter" means a person who transports motor fuel in interstate or intrastate commerce in a conveyance, whether or not the person owns the conveyance.

(g) "Producer" means a company, or agent, parent company, subsidiary, or joint venture of a company, that extracts crude oil from the earth.

(h) "Refiner" means a person who makes motor fuel from crude oil by changing the physical or chemical characteristics of the crude oil.

(i) "Retail service station dealer" means a person who operates a retail place of business where motor fuel is sold and delivered into the fuel supply tanks of motor vehicles.

(j) (1) "Special fuel" means a product that is usable as fuel in an internal combustion engine.

- (2) "Special fuel" does not include gasoline.

(k) "Vehicle" means a conveyance for transporting motor fuel on a public highway.