

(ii) a political subdivision of the State when it engages in any of the activities listed in paragraph (1) of this subsection.

(3) "Dealer" does not include a person who brings gasoline into the State in the fuel supply tank of an aircraft, motor vehicle, or vessel.

(c) "Manufacturer" means a person who in the State blends gasoline from blend stocks before final sale.

(D) ~~"SELL MOTOR FUEL BELOW COST" MEANS TO SELL MOTOR FUEL AT A PRICE THAT IS LESS THAN THE TOTAL OF:~~

(1) THE MOST RECENTLY PUBLISHED AVERAGE RESELLER RACK COST OF MOTOR FUEL BY GRADE AND QUALITY, AS CALCULATED BY THE OIL PRICE INFORMATION SERVICE (OPIS), FOR THE PARTICULAR TERMINAL FROM WHICH THE MOTOR FUEL WAS DELIVERED TO THE RETAIL SERVICE STATION DEALER, OR THE ACTUAL INVOICE COST FROM THE SUPPLIER OF THE PRODUCT, WHICHEVER IS LOWER; AND

(2) THE FREIGHT CHARGES AND ALL APPLICABLE FEDERAL, STATE, AND LOCAL TAXES NOT INCLUDED IN THE INVOICE COST.

[(d)](E) "Special fuel seller" has the meaning stated in § 9-301(s) of the Tax - General Article.

10-304.1.

(A) EXCEPT AS PROVIDED IN SUBSECTION (B) OF THIS SECTION, A RETAIL SERVICE STATION DEALER MAY NOT SELL MOTOR FUEL BELOW COST.

(B) A RETAIL SERVICE STATION DEALER MAY SELL MOTOR FUEL BELOW COST IF THE SALE IS:

(1) MADE IN GOOD FAITH TO MEET COMPETITION;

(2) MADE AS PART OF A FINAL LIQUIDATION OR CLOSING OF THE BUSINESS OF THE RETAIL SERVICE STATION DEALER;

(3) MADE AS PART OF A BONA FIDE CHARITABLE PROMOTION LASTING NO LONGER THAN 2 DAYS; OR

(4) MADE UNDER THE DIRECTION OR ORDER OF A COURT OR GOVERNMENT ENTITY.

(C) IF THE COMPTROLLER RECEIVES A COMPLAINT IN WRITING THAT A RETAIL SERVICE STATION DEALER IS SELLING MOTOR FUEL BELOW COST, THE COMPTROLLER SHALL INVESTIGATE AND DETERMINE WITHIN 3 BUSINESS DAYS OF THE RECEIPT OF THE COMPLAINT WHETHER THE ALLEGATIONS CONTAINED IN THE COMPLAINT ARE TRUE.

(D) THE COMPTROLLER SHALL ISSUE A STOP SALE NOTICE AND MAY SUSPEND OR REVOKE THE CERTIFICATE OF REGISTRATION OF A RETAIL SERVICE