(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.

REVISOR'S NOTE: Paragraph (1) of this subsection is new language derived without substantive change from former Art. 56, § 135(q)(2), and, except for the exclusion of aviation gasoline and the reference to "casing head absorption and natural gasoline", (1).

Paragraph (2)(i) through (iii) of this subsection is new language substituted for the reference, in former Art. 56, § 135(q)(1), to "casing head absorption and natural gasoline". The forms of natural gasoline include "casing head gasoline" and "absorption gasoline", as opposed to absorption oil, which is used to extract the gasoline.

Paragraph (2)(iv) of this subsection is new language substituted for the exclusion of "aviation gasoline" in former Art. 56, § 135(q)(1). This substitution avoids a definition that varies from the usual meaning of the word. The term "aviation gasoline" is defined in TG § 9–101(c). Former Art. 56, § 135(l), which defined "aviation gasoline", is deleted as unnecessary and obsolete.

This definition conforms to TG § 9–101(d), except for the cross–reference to TG § 9–101(c) in paragraph (2)(iv) of this subsection.

Defined term: "Comptroller" § 1–101

(D) MOTOR FUEL.

"MOTOR FUEL" MEANS:

(1) GASOLINE; OR

(2) SPECIAL FUEL.

REVISOR'S NOTE: This subsection is new language added to allow concise reference to the fuels to which this title applies. It conforms to TG § 9–101(e).

The new language avoids the circuity of former Art. 56, §§ 135(j) and 148(a)(3), which defined "petroleum products", while retaining the substance of those definitions. Former §§ 135(j) and 148(a)(3) defined "petroleum products" in terms of "motor vehicle fuel", i.e., gasoline other than aviation gasoline and special fuel; and "aviation fuel", i.e., aviation gasoline or turbine fuel. Consequently, all gasoline, whether aviation or other gasoline, is a "petroleum product". Furthermore, "turbine fuel" is, generically, a form of special fuel. Former Art. 56, §§ 135(j) and 148(a)(3) are therefore deleted as unnecessary.