

The new language also obviates the need for the definition of the term "motor vehicle fuel" in former Art. 56, § 135(b). That term now is a misnomer since the gasoline or special fuels that constitute "motor vehicle fuel" are usable in vessels and are taxable if so used.

The term "motor fuel" is used, as the defined term, instead of the former term "petroleum products" for accuracy because the term "petroleum products" commonly is used to refer to products not used as fuel.

The use of the term "motor fuel" also obviates the need for the definition of the term "aviation fuel" in former Art. 56, § 135(o), which is deleted as unnecessary and obsolete. The term "aviation fuel" is not necessary in this title because "motor fuel" is used as the defined term to include all fuel, including "aviation fuel".

Defined terms: "Gasoline" § 10-101

"Special fuel" § 10-101

(E) MOTOR VEHICLE.

"MOTOR VEHICLE" MEANS A VEHICLE THAT:

- (1) IS SELF-PROPELLED;
- (2) IS DESIGNED TO BE OPERATED ON A PUBLIC HIGHWAY;
- (3) IS NOT OPERATED ONLY ON RAILS.

AND

REVISOR'S NOTE: This subsection is new language derived without substantive change from former Art. 56, § 135(a). It conforms to TG § 9-101(f).

The former reference to "every device in ... or by which any person or property is ... transported or drawn upon the public highways" is deleted as surplusage.

The former phrase "by human or muscular power" is deleted as unnecessary in light of the reference to "self-propelled".

The former word "tracks" is deleted as included in the word "rails".

(F) PETROLEUM TRANSPORTER.

"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.

REVISOR'S NOTE: This subsection is new language derived without substantive change from former Art. 56, § 148(a)(4).

The former words "firm", "corporation", and "partnership" are deleted as included in the defined term "person".