2. WHOLESALE DISTRIBUTION.

(2) "DEALER" INCLUDES:

(I) THE STATE WHEN IT ENGAGES IN ANY ACTIVITIES LISTED IN PARAGRAPH (1) OF THIS SUBSECTION; AND

(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.

REVISOR'S NOTE: Paragraph (1) of this subsection is new language that repeats the provisions of TG § 9-301(c)(1) and (e)(1). The present definitions of "dealer" and "engage in the business of a dealer" are combined to eliminate the need for a separate definition of "engage in the business of a dealer".

Paragraph (2) of this subsection is new language that in part repeats the provisions of TG § 9-301(c)(2) and in part is added for clarity.

Paragraph (3) of this subsection is new language that repeats the provisions of TG § 9-301(c)(1) and (e)(2).

Former Art. 56, § 135(c), which defined "dealer", is deleted as unnecessary and obsolete. The former definition of "dealer" was revised but not repealed in the Tax - General Article, which was enacted by Ch. 2, Acts of 1988. However, Ch. 564, Acts of 1988, substantially amended the definitions of "dealer" and "engage in the business of a dealer" in the Tax - General Article.

Former Art. 56, § 157A(7), which defined "motor fuel wholesaler" to mean "dealer", is deleted as unnecessary in light of the defined term "dealer".

Defined terms: "Gasoline" § 10-101
"Motor vehicle" § 10-101
"Person" § 1-101

(C) MANUFACTURER.

"MANUFACTURER" MEANS A PERSON WHO IN THE STATE BLENDS GASOLINE FROM BLEND STOCKS BEFORE FINAL SALE.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 56, § 157A(5).

Defined terms: "Gasoline" § 10-101
"Person" § 1-101

(D) SPECIAL FUEL SELLER.