

(2) [18.5] 23.5 cents for each gallon of gasoline other than aviation gasoline;

(3) (I) [18.5] 19.25 cents for each gallon of special fuel other than turbine fuel;

(II) AS OF JANUARY 1, 1993, 21.75 CENTS FOR EACH GALLON OF SPECIAL FUEL OTHER THAN TURBINE FUEL; and

(III) AS OF JULY 1, 1993, 24.25 CENTS FOR EACH GALLON OF SPECIAL FUEL OTHER THAN TURBINE FUEL; AND

(4) [5] 7 cents for each gallon of turbine fuel.

9-308.

(a) Except as provided in [subsection (b)] SUBSECTIONS (B) AND (C) of this section, each dealer, special fuel seller, special fuel user, or turbine fuel seller shall complete, under oath, and file with the Comptroller a motor fuel tax return:

(1) for each month in which the dealer, special fuel seller, special fuel user, or turbine fuel seller sells or uses motor fuel in the State:

(i) by delivery, on or before the last day of the next month;

(ii) by mail postmarked at least 2 days before the last day of the next month; or

(iii) if, for cause, the Comptroller grants an extension, by delivery on or before the date that the Comptroller specifies; and

(2) if the Comptroller so requires, by regulation, on other dates for each month in which the dealer, special fuel seller, special fuel user, or turbine fuel seller does not sell or deliver motor fuel.

(b) Each licensed Class B dealer shall complete, under oath, and file with the Comptroller a motor fuel tax return:

(1) for each month in which the dealer receives gasoline in the State:

(i) by delivery, on or before the last day of the next month;

(ii) by mail postmarked at least 2 days before the last day of the next month; or

(iii) if, for cause, the Comptroller grants an extension, by delivery on or before the date that the Comptroller specifies; and

(2) if the Comptroller so requires, by regulation, on other dates for each month in which the dealer does not receive gasoline.