

such person, firm or corporation or retail dealer or distributor shall pay to the Comptroller the tax herein imposed or be liable to the State of Maryland for double the amount of the license tax, which license tax may be recovered by civil suit or action in any court of competent jurisdiction.

An. Code, 1924, sec. 218. 1922, ch. 522, sec. 8. 1924, ch. 326, sec. 8. 1937, ch. 375, sec. 218.

254. Said license tax shall not be imposed on motor vehicle fuel when exported or sold for exportation from the State of Maryland to any other State or nation (whether in the form of a compound, or otherwise); nor on the products commonly known as kerosene, fuel oil, furnace oil, heating oil, or by whatever name known to the trade, when used in oil burners for domestic heating purposes or for purposes other than propelling motor vehicles. The Comptroller may by rules and regulations require dealers and purchasers to execute and return such certificates and reports as he may deem necessary or advisable, to sustain such right of exemption from the tax.

U. S. Post Exchange exempt from payment of gasoline tax. *U. S. v. Gordy*, 58 Fed. (2nd), 1013.

An. Code, 1924, sec. 219. 1922, ch. 522, sec. 9. 1927, chs. 146 and 236. 1931, ch. 179. 1935, ch. 25. 1937, ch. 530.

255. Any person, firm or corporation who shall buy or use any motor vehicle fuel as defined in this sub-title for the purpose of operating or propelling stationary gas engines, tractors used for agricultural purposes, motor boats, air planes or aircraft, or who shall purchase or use any of such fuel for cleaning or dyeing or other commercial use of the same, except in motor vehicles operated or intended to be operated in whole or in part upon any of the public highways of the State of Maryland, or buy and use any of said fuel in fire apparatus or ambulances operated by any volunteer fire company incorporated in this State on which motor fuel the tax imposed by this sub-title shall have been paid, shall be reimbursed and repaid the amount of such tax paid by him upon presenting to the Comptroller a statement accompanied by the original invoices showing such purchase, which statement shall set forth the total amount of such fuel so purchased and used by such consumer, other than in motor vehicles operated or intended to be operated upon any of the public highways of the State of Maryland, and in case of a volunteer fire company such statement shall set forth the total amount of such fuel so purchased and used in the fire apparatus and/or ambulances operated by said company, and said Comptroller upon the presentation of such statement and such vouchers, shall cause to be repaid to such consumer from the taxes collected on motor vehicle fuels the said taxes paid on fuels purchased or used other than for motor vehicles as aforesaid; provided, that applications for refunds as provided herein must be filed with the Comptroller within ninety (90) days from the date of purchase or invoice; and provided further that all owners or operators of all airports, landing fields, air schools and flying clubs licensed by the State Aviation Commission of Maryland may present to the Comptroller, a statement setting forth the date of purchase and the number of gallons of gasoline purchased for aviation purposes, supported by vouchers and receipted bills from the gasoline vendors, and said Comptroller, upon presentation of such statement and vouchers, shall cause to be repaid to such owners or operators of all said licensed airports, landing fields, air schools and flying clubs above referred to, from the taxes collected on motor vehicle