

corporation and any retail dealer or distributor of motor vehicle fuel to receive and accept any shipment in intrastate commerce, from any dealer or pay for the same, or to sell or offer same for sale, unless the statement provided for in Section Four (4) appears upon the invoice of said shipment. If any shipment is received in intrastate commerce by any person, firm or corporation or retail dealer or distributor, from any dealer or is sold or offered for sale by him or them, upon the invoice of which said statement does not appear, 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.

SEC. 8. *And be it further enacted by the General Assembly of Maryland,* That 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.

SEC. 9. *And be it further enacted by the General Asembly of Maryland,* That any person, firm or corporation who shall buy or use any motor vehicle fuel as defined in this Act for the purpose of operating or propelling stationary gas engines, tractors used for agricultural purposes, motor boats, air planes or air craft, 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, on which motor fuel the tax imposed by this Act 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 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.