

(B) IN THE CASE OF A CLASS "B" DEALER, THE TAX IMPOSED BY THIS SUBTITLE IN RESPECT TO MOTOR VEHICLE FUEL RECEIVED IN MARYLAND IN ANY CALENDAR MONTH, LESS THE ALLOWANCES SET FORTH IN SUBSECTION (A) OF THIS SECTION, SHALL BE PAID ON OR BEFORE THE LAST DAY OF THE NEXT SUCCEEDING CALENDAR MONTH OR SHALL BE SENT TO THE COMPTROLLER AND POSTMARKED NOT LATER THAN 2 DAYS BEFORE THE LAST DAY OF THE NEXT SUCCEEDING MONTH AND THE COMPTROLLER SHALL RECEIPT THE CLASS "B" LICENSED DEALER THEREFOR.

(C) THE AVIATION FUEL TAX IMPOSED BY THIS SUBTITLE SHALL BE PAID TO THE COMPTROLLER ON OR BEFORE THE LAST DAY OF THE NEXT SUCCEEDING MONTH, OR SHALL BE SENT TO THE COMPTROLLER AND POSTMARKED NOT LATER THAN 2 DAYS BEFORE THE LAST DAY OF THE NEXT SUCCEEDING MONTH, AND THE COMPTROLLER SHALL RECEIPT THE LICENSED DEALER THEREFOR.

(D) Every [registered] LICENSED dealer who makes a first sale or distribution of [motor fuel] GASOLINE, tax paid, to a [jobber] SPECIAL FUEL SELLER shall deduct two thirds of one percent ($2/3$ of 1%) from the amount of the tax (to a maximum tax rate of 10 cents per gallon) shown to be due on the bill (invoice) and the balance shall be the amount of tax such LICENSED dealer shall be entitled to collect from the purchaser; and every [jobber] SPECIAL FUEL SELLER who makes a sale, resale or distribution of [motor vehicle fuel] GASOLINE, tax paid, to a retail service station dealer shall deduct one third of one percent ($1/3$ of 1%) from the amount of such tax (to a maximum tax rate of 10 cents per gallon) shown to be due on the bill and the balance shall be the amount of tax such [jobber] SPECIAL FUEL SELLER shall be entitled to collect from such retail service station dealer. However, every [registered] LICENSED dealer who makes a first sale or distribution of motor VEHICLE fuel, tax paid, to a retail service station dealer shall deduct one half of one percent ($1/2$ of 1%) from the amount of such tax (to a maximum tax rate of 10 cents per gallon) shown to be due on the bill and the balance shall be the amount of tax the LICENSED dealers shall be entitled to collect from the retail service station dealer. EVERY SPECIAL FUEL SELLER WHO MAKES A FIRST SALE OR DISTRIBUTION OF SPECIAL FUEL, TAX PAID, TO A RETAIL SERVICE STATION DEALER SHALL DEDUCT ONE HALF OF ONE PERCENT ($1/2$ OF 1%) FROM THE AMOUNT OF SUCH TAX (TO A MAXIMUM OF 10 CENTS PER GALLON) SHOWN TO BE DUE ON THE BILL AND THE BALANCE SHALL BE THE AMOUNT OF TAX THE SPECIAL FUEL SELLER SHALL BE ENTITLED TO COLLECT FROM THE RETAIL SERVICE STATION DEALER.

(E) From the moneys thus received, the Comptroller each month shall: (1) retain such sum as in his judgment shall be sufficient to enable him to pay promptly all claims for refunds payable therefrom; (2) retain an amount equal to one month's proportionate part of the current fiscal year's appropriation to the Comptroller for maintaining the Motor Vehicle Fuel Tax Division in the office of the Comptroller; (3) remit the net proceeds of the tax collected under § 136A(b) of this subtitle; (4) remit the net proceeds of the tax collected under § 136{(g)}