

1. IMPORT MOTOR VEHICLE AND AVIATION FUEL INTO MARYLAND;
2. EXPORT MOTOR VEHICLE AND AVIATION FUEL OUT OF MARYLAND; AND
3. ACQUIRE TAX EXEMPT MOTOR VEHICLE AND AVIATION FUEL FROM OTHER CLASS "A" DEALERS.

(2) CLASS "B":

(I) A CLASS "B" LICENSE SHALL BE ISSUED TO ENTITIES IMPORTING MOTOR VEHICLE FUEL OR AVIATION FUEL FOR THEIR OWN CONSUMPTION OR REDISTRIBUTION WHO MEET ALL OF THE FOLLOWING CRITERIA:

1. ARE LICENSED BY THE STATE OF EXPORT;
AND
2. POST A SURETY BOND IN AN AMOUNT SET BY THE COMPTROLLER, PROVIDED THAT IN NO CASE SHALL BOND BE LESS THAN \$50,000.

(II) A CLASS "B" LICENSEE SHALL BE LIABLE FOR THE TAX IMPOSED BY THIS SUBTITLE, UPON RECEIPT, ON ALL MOTOR VEHICLE FUEL AND AVIATION GASOLINE IMPORTED INTO THIS STATE.

(III) A CLASS "B" LICENSEE MAY NOT ACQUIRE TAX EXEMPT MOTOR VEHICLE FUEL FROM WITHIN THIS STATE.

(3) CLASS "C":

(I) A CLASS "C" LICENSE SHALL BE ISSUED TO ENTITIES THAT EXPORT, ARE BASED IN ANOTHER STATE, AND WHO DEAL EXCLUSIVELY IN MOTOR VEHICLE FUEL AS DESCRIBED IN § 150 OF THIS SUBTITLE AND WHO MEET ALL OF THE FOLLOWING CRITERIA:

1. ARE LICENSED BY THE STATE OF IMPORT;
2. POST A SURETY BOND IN AN AMOUNT SET BY THE COMPTROLLER, PROVIDED THAT IN NO CASE SHALL BOND BE LESS THAN \$10,000; AND
3. HAVE NO MARYLAND SALES, NOR OWN OR OPERATE ANY FACILITY WITHIN THIS STATE THAT IS CAPABLE OF STORING OR DISPENSING MOTOR VEHICLE FUELS.

(II) A CLASS "C" LICENSEE MAY NOT IMPORT MOTOR VEHICLE FUEL INTO MARYLAND

(III) A CLASS "C" LICENSEE MAY ACQUIRE TAX EXEMPT MOTOR VEHICLE FUEL ONLY FROM SUCH SUPPLIERS AS ARE SPECIFICALLY AND INDIVIDUALLY APPROVED AND AUTHORIZED BY THE COMPTROLLER.