

turbine fuel sellers, and certain persons engaging in business without a license; requiring certain acquirers, dealers, sellers and users of certain motor fuel to pay tax; providing for certain license holders to make deductions in certain sales of certain parts of the amount allowed as a discount; requiring that a distributor and turbine fuel seller obtain a license; adding a Class "W" license for distributors; modifying the qualifications and scope of licenses; deleting the qualifications for Class "F" license applicants; modifying the scope of exemption certificates; requiring distributors and turbine fuel sellers to file certificates and reports; deleting a requirement that aviation fuel dealers use certain invoices; prohibiting distributors and turbine fuel sellers from engaging in business or receiving motor fuel without a license and providing criminal penalties for violations; excluding Class "W" license applicants from certain bond requirements; clarifying that certain refunds of taxes paid on aviation gasoline or turbine fuel are not limited to a certain amount per gallon, and making the clarification retroactive to a certain date; clarifying legislative intent regarding the motor vehicle fuel tax rate on fuel held in inventory on a certain date on which the fuel tax had been paid prior to that date; clarifying, ratifying, confirming, and validating the Comptroller's authority to collect certain motor vehicle fuel taxes; providing for a delayed effective date for certain provisions of this Act; providing for the construction of this Act; and generally relating to the motor fuel tax and licensing with respect to motor fuel.

BY repealing and reenacting, with amendments,

Article 56 - Licenses
Section 136(f) and 151(b)(1)
Annotated Code of Maryland
(1983 Replacement Volume and 1987 Supplement)

BY repealing and reenacting, with amendments,

Article - Tax - General
 Section 9-301, 9-303(b), 9-304, 9-305, 9-308(a), (b), and (c), 9-309, 9-310, 9-314, and 9-315; 9-318, 9-319(a) through (f), 9-322, 9-327, and 9-337 to be under the amended part "Part IV. Licensing of Dealers" to be under the amended subtitle "Subtitle 3. Motor Fuel Tax"; and 13-825(f)
 Annotated Code of Maryland
 (As enacted by Chapter _____ (S.B.1) of the Acts of the General Assembly of 1988)