157C(a), 157D, 157E(a), 157F(a)(1), (c), (f)(1), and (h), 157G, 157H(a), 157H–1, and 157J(b)(1)

Annotated Code of Maryland

(1988 Replacement Volume and 1990 Supplement)

BY adding to

Article 56 – Licenses

Section 157A(13), (14), and (15)

Annotated Code of Maryland

(1988 Replacement Volume and 1990 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article 56 – Licenses

148.

(b) (3) A petroleum transporter shall notify the Comptroller of any changes in registration information within [30] 5 days of such changes.

156A.

(b) The enforcement unit shall enforce:

(1) The provisions of the Tax – General Article relating to [the motor] fuel [tax] TAXES;

157A.

The definitions set forth in § 135 of this article shall be applicable to this subtitle. In addition, the following words, terms or phrases are, for purposes hereof, defined as follows:

(1) ["Jobber" shall mean and include any person, firm or corporation who buys motor vehicle fuel from a duly licensed motor vehicle fuel dealer, tax paid for resale or redistribution at wholesale and whose sales of gasoline equal or exceed 50 percent of the total gallons of motor vehicle fuel purchased.] "DISTRIBUTOR" MEANS A PERSON WHO BUYS MOTOR FUEL IN BULK FOR RESALE IN BULK.

(2) ["Heating oil distributor" shall mean and include any person, firm or corporation who buys heating oils or kerosene for resale or redistribution and whose primary business is the resale or redistribution of heating oils or kerosene.] "SPECIAL FUEL SELLER" MEANS A PERSON LICENSED AS A SPECIAL FUEL SELLER UNDER § 9–322 OF THE TAX – GENERAL ARTICLE.

(5) ["Manufacturer and refiner" shall mean and include any person, firm or corporation engaged in producing, refining, or compounding motor vehicle fuels in this State.] "MANUFACTURER" MEANS ANY PERSON WHO BLENDS GASOLINE FROM BLEND STOCKS, IN THIS STATE, BEFORE FINAL SALE.