

## Article - Tax - General

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§9–315.

(a) A licensed dealer or licensed special fuel seller shall deduct 0.5% of the 1st 10 cents of the motor fuel tax on each gallon of motor fuel, as a discount:

(1) instead of an allowance for evaporation, shrinkage, and handling; and

(2) to reimburse the licensed dealer or licensed special fuel seller for expenses incurred for the State in:

(i) keeping records;

(ii) collecting and paying the tax; and

(iii) preparing reports.

(b) (1) This subsection does not apply to:

(i) any aviation gasoline; or

(ii) any other motor fuel on which the motor fuel tax has not been paid.

(2) From the discount under subsection (a) of this section:

(i) a licensed dealer who sells gasoline to a retail service station dealer shall deduct on the bill 1/2 of the discount;

(ii) a licensed dealer who sells gasoline to a licensed distributor or licensed special fuel seller shall deduct on the bill 2/3 of the discount;

(iii) a licensed distributor who sells motor fuel to a retail service station dealer shall deduct on the bill 1/3 of the discount;

(iv) a licensed special fuel seller who sells special fuel to a retail service station dealer shall deduct on the bill 1/2 of the discount;

(v) a licensed special fuel seller who sells special fuel to a licensed distributor shall deduct on the bill 2/3 of the discount; and

(vi) a licensed special fuel seller who sells gasoline to a licensed distributor shall deduct on the bill 1/3 of the discount.

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