

## Article - Tax - General

[Previous][Next]

§9-318.

A person shall be licensed by the Comptroller before the person may engage, in the State, in the business of:

- (1) a dealer;
- (2) a distributor;
- (3) a special fuel seller;
- (4) a special fuel user; or
- (5) a turbine fuel seller.

[Previous][Next]