

## Article - Tax - General

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§9-337.

(a) A person may not engage in the business of a dealer, a distributor, a special fuel seller, a special fuel user, or a turbine fuel seller without a license issued by the Comptroller under this subtitle.

(b) A dealer, distributor, special fuel seller, special fuel user, or turbine fuel seller may not receive motor fuel without a license issued by the Comptroller under this subtitle.

(c) A person may not transfer motor fuel on which motor fuel tax is due and has not been paid to a person who does not hold a license or exemption certificate issued by the Comptroller under this subtitle.

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