
By: **Delegate Hixson**

Introduced and read first time: February 18, 1999

Assigned to: Rules and Executive Nominations

A BILL ENTITLED

1 AN ACT concerning

2 **Motor Fuel Tax Returns - Electronic Filing**

3 FOR the purpose of authorizing the Comptroller to require by regulation that motor
4 fuel tax returns be filed by electronic means; and generally relating to the
5 electronic filing of motor fuel tax returns.

6 BY repealing and reenacting, with amendments,
7 Article - Tax - General
8 Section 9-308
9 Annotated Code of Maryland
10 (1997 Replacement Volume and 1998 Supplement)

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

13 **Article - Tax - General**

14 9-308.

15 (a) Except as provided in subsections (b) and (c) of this section, each dealer,
16 special fuel seller, special fuel user, or turbine fuel seller shall complete, under oath,
17 and file with the Comptroller a motor fuel tax return:

18 (1) for each month in which the dealer, special fuel seller, special fuel
19 user, or turbine fuel seller sells or uses motor fuel in the State:

20 (i) by delivery, on or before the last day of the next month;

21 (ii) by mail postmarked at least 2 days before the last day of the
22 next month; or

23 (iii) if, for cause, the Comptroller grants an extension, by delivery on
24 or before the date that the Comptroller specifies; and

1 (2) if the Comptroller so requires, by regulation, on other dates for each
2 month in which the dealer, special fuel seller, special fuel user, or turbine fuel seller
3 does not sell or deliver motor fuel.

4 (b) Each licensed Class B dealer shall complete, under oath, and file with the
5 Comptroller a motor fuel tax return:

6 (1) for each month in which the dealer receives gasoline in the State:

7 (i) by delivery, on or before the last day of the next month;

8 (ii) by mail postmarked at least 2 days before the last day of the
9 next month; or

10 (iii) if, for cause, the Comptroller grants an extension, by delivery on
11 or before the date that the Comptroller specifies; and

12 (2) if the Comptroller so requires, by regulation, on other dates for each
13 month in which the dealer does not receive gasoline.

14 (c) (1) A special fuel user engaged in the business of agriculture shall
15 complete, under oath, and file with the Comptroller a motor fuel tax return for
16 periods and on dates as the Comptroller may specify by regulation.

17 (2) The Comptroller may not require filings more frequently than
18 monthly.

19 (d) A return shall state the total gallons of motor fuel received, sold, or used,
20 during the period that the return covers, at each place of business in the State.

21 (E) (1) THE COMPTROLLER BY REGULATION MAY REQUIRE EACH PERSON
22 THAT IS REQUIRED TO FILE A RETURN UNDER THIS SECTION TO FILE THE RETURN
23 THROUGH ELECTRONIC MEANS.

24 (2) A REGULATION ADOPTED UNDER THIS SUBSECTION:

25 (I) MAY INCLUDE AN EXEMPTION FROM ELECTRONIC FILING FOR
26 PERSONS THAT DO NOT HAVE ACCESS TO MEANS OF TRANSMITTING DATA
27 ELECTRONICALLY; AND

28 (II) SHALL INCLUDE PROVISIONS FOR THE PERIODIC AFFIRMATION
29 AND VERIFICATION OF THE INFORMATION THAT IS SUBMITTED ELECTRONICALLY.

30 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
31 July 1, 1999.