
By: **Chairman, Budget and Taxation Committee (By Request -
Departmental - Comptroller)**

Introduced and read first time: January 22, 2003

Rules suspended

Assigned to: Budget and Taxation

Committee Report: Favorable

Senate action: Adopted

Read second time: February 11, 2003

CHAPTER 61

1 AN ACT concerning

2 **Motor Fuel Tax - Special Fuels - Tax Payment**

3 FOR the purpose of exempting from the motor fuel tax certain special fuel.

4 BY repealing and reenacting, with amendments,

5 Article - Tax - General

6 Section 9-303(b)

7 Annotated Code of Maryland

8 (1997 Replacement Volume and 2002 Supplement)

9 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF

10 MARYLAND, That the Laws of Maryland read as follows:

11 **Article - Tax - General**

12 9-303.

13 (b) The motor fuel tax does not apply to special fuel:

14 (1) CONTAINING DYE AND SOLD FOR USES OTHER THAN IN A LICENSED
15 MOTOR VEHICLE;

16 [(1)] (2) delivered into a tank used only for heating; or

17 [(2)] (3) used for any purpose other than propelling a motor vehicle or
18 turbine-powered aircraft.

1 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take
2 effect October 1, 2003.