

HOUSE BILL 469

R7

(0lr0150)

ENROLLED BILL

— Ways and Means/Budget and Taxation —

Introduced by **The Speaker (By Request – Administration) and Delegates Rosenberg, Hixson, Doory, Cardin, Bartlett, Frick, Kaiser, Ross, F. Turner, Beidle, Bobo, Bronrott, Carr, DeBoy, Haddaway, Hecht, Levy, Love, Malone, Manno, Mathias, Niemann, Reznik, Shewell, ~~and Stein~~ Stein, Gilchrist, Ivey, Rice, Murphy, Howard, Barve, Walker, Olszewski, and Stukes**

Read and Examined by Proofreaders:

Proofreader.

Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this

_____ day of _____ at _____ o'clock, _____ M.

Speaker.

CHAPTER _____

1 AN ACT concerning

2 **Motor Vehicle Excise Tax – Tax Credit For Electric Vehicles**

3 FOR the purpose of repealing a certain obsolete credit against the motor vehicle excise
4 tax for certain qualified hybrid vehicles and certain qualified electric vehicles;
5 allowing a credit against the motor vehicle excise tax for certain qualified
6 plug-in electric drive vehicles for a certain period; transferring certain money
7 from the Strategic Energy Investment Fund to the Transportation Trust Fund
8 in ~~a certain fiscal year years; requiring the Governor to transfer money from the~~
9 ~~Strategic Energy Investment Fund to the Transportation Trust Fund in certain~~

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.

Italics indicate opposite chamber/conference committee amendments.



1 ~~fiscal years~~, and generally relating to a motor vehicle excise tax credit for
2 certain qualified plug-in electric drive vehicles.

3 BY repealing

4 Article – Transportation

5 Section 13–815

6 Annotated Code of Maryland

7 (2009 Replacement Volume and 2009 Supplement)

8 BY adding to

9 Article – Transportation

10 Section 13–815

11 Annotated Code of Maryland

12 (2009 Replacement Volume and 2009 Supplement)

13 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
14 MARYLAND, That Section(s) 13–815 of Article – Transportation of the Annotated
15 Code of Maryland be repealed.

16 SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland
17 read as follows:

18 **Article – Transportation**

19 **13–815.**

20 (A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE
21 MEANINGS INDICATED.

22 (2) “EXCISE TAX” MEANS THE TAX IMPOSED UNDER § 13–809 OF
23 THIS SUBTITLE.

24 (3) “QUALIFIED PLUG-IN ELECTRIC DRIVE VEHICLE” MEANS A
25 ~~4-WHEELED~~ MOTOR VEHICLE THAT:

26 (I) IS MADE BY A MANUFACTURER;

27 (II) IS MANUFACTURED PRIMARILY FOR USE ON PUBLIC
28 STREETS, ROADS, AND HIGHWAYS;

29 (III) HAS NOT BEEN MODIFIED FROM ORIGINAL
30 MANUFACTURER SPECIFICATIONS;

31 (IV) IS ACQUIRED FOR USE OR LEASE BY THE TAXPAYER AND
32 NOT FOR RESALE;

1 (V) IS RATED AT NOT MORE THAN 8,500 POUNDS UNLOADED
2 GROSS VEHICLE WEIGHT;

3 (VI) HAS A MAXIMUM SPEED CAPABILITY OF AT LEAST 55
4 MILES PER HOUR;

5 (VII) IS PROPELLED TO A SIGNIFICANT EXTENT BY AN
6 ELECTRIC MOTOR THAT DRAWS ELECTRICITY FROM A BATTERY THAT:

7 1. ~~HAS~~ FOR A 4-WHEELED MOTOR VEHICLE, HAS A
8 CAPACITY OF NOT LESS THAN 4 KILOWATT HOURS; ~~AND~~

9 2. FOR A 2-WHEELED OR 3-WHEELED MOTOR
10 VEHICLE, HAS A CAPACITY OF NOT LESS THAN 2.5 KILOWATT HOURS; AND

11 ~~2.~~ 3. IS CAPABLE OF BEING RECHARGED FROM AN
12 EXTERNAL SOURCE OF ELECTRICITY; AND

13 (VIII) IS ~~ACQUIRED~~ TITLED BY THE TAXPAYER ON OR AFTER
14 OCTOBER 1, 2010, BUT BEFORE JULY 1, 2013.

15 (B) (1) A CREDIT IS ALLOWED AGAINST THE EXCISE TAX IMPOSED
16 FOR A QUALIFIED PLUG-IN ELECTRIC DRIVE VEHICLE.

17 (2) SUBJECT TO THE LIMITATIONS UNDER SUBSECTIONS (C)
18 THROUGH (E) OF THIS SECTION, THE CREDIT ALLOWED UNDER THIS SECTION
19 EQUALS 100% OF THE EXCISE TAX IMPOSED FOR A VEHICLE.

20 (C) THE CREDIT ALLOWED UNDER THIS SECTION MAY NOT EXCEED
21 \$2,000.

22 (D) THE CREDIT ALLOWED UNDER THIS SECTION IS LIMITED TO THE
23 ACQUISITION OF:

24 (1) ONE VEHICLE PER INDIVIDUAL; AND

25 (2) 10 VEHICLES PER BUSINESS ENTITY.

26 (E) A CREDIT MAY NOT BE CLAIMED UNDER THIS SECTION:

27 (1) FOR A VEHICLE UNLESS THE VEHICLE IS REGISTERED IN THE
28 STATE; ~~OR~~

1 (2) UNLESS THE ~~OWNER~~ MANUFACTURER HAS ALREADY
2 CONFORMED TO ANY APPLICABLE STATE OR FEDERAL LAWS OR REGULATIONS
3 GOVERNING CLEAN-FUEL VEHICLE OR ELECTRIC VEHICLE PURCHASES
4 APPLICABLE DURING THE CALENDAR YEAR IN WHICH THE VEHICLE IS TITLED;
5 OR

6 (3) FOR A VEHICLE THAT WAS ORIGINALLY REGISTERED IN
7 ANOTHER STATE.

8 (F) THE MOTOR VEHICLE ADMINISTRATION SHALL ADMINISTER THE
9 CREDIT UNDER THIS SECTION.

10 SECTION 3. AND BE IT FURTHER ENACTED, That, notwithstanding any
11 other provision of law, ~~for fiscal year 2011, \$279,000~~ the following amounts shall be
12 transferred from the Strategic Energy Investment Fund established under § 9-20B-05
13 of the State Government Article to the Transportation Trust Fund to offset a reduction
14 in revenues from the vehicle excise tax credit for qualified plug-in electric drive
15 vehicles established under Section 2 of this Act:

16 (1) for fiscal year 2011, \$279,000;

17 (2) for fiscal year 2012, \$939,600; and

18 (3) for fiscal year 2013, \$1,287,000.

19 ~~SECTION 4. AND BE IT FURTHER ENACTED, That, notwithstanding any~~
20 ~~other provision of law, for fiscal years 2012 and 2013 only, the Governor shall include~~
21 ~~in the annual budget bill a transfer of funds from the Strategic Energy Investment~~
22 ~~Fund established under § 9-20B-05 of the State Government Article to the~~
23 ~~Transportation Trust Fund in an amount estimated to offset the reduction in revenues~~
24 ~~from the vehicle excise tax credit for qualified plug-in electric drive vehicles~~
25 ~~established under Section 2 of this Act.~~

26 SECTION ~~5.~~ 4. AND BE IT FURTHER ENACTED, That this Act shall take
27 effect October 1, 2010.