

# HOUSE BILL 1210

Q5, Q4

3lr2890

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By: **Delegate Hershey**

Introduced and read first time: February 8, 2013

Assigned to: Environmental Matters

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## A BILL ENTITLED

1 AN ACT concerning

2 **Waterway Improvement Fund – Revenue Distributions – Marinas**

3 FOR the purpose of requiring the Comptroller to distribute certain revenues from the  
4 motor fuel tax and the sales and use tax to a certain fund; and generally  
5 relating to the distribution of revenues from certain taxes.

6 BY adding to

7 Article – Tax – General

8 Section 2–1103.1

9 Annotated Code of Maryland

10 (2010 Replacement Volume and 2012 Supplement)

11 BY repealing and reenacting, with amendments,

12 Article – Tax – General

13 Section 2–1104(a) and 2–1303

14 Annotated Code of Maryland

15 (2010 Replacement Volume and 2012 Supplement)

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

18 **Article – Tax – General**

19 **2–1103.1.**

20 (A) IN THIS SECTION, “MARINA” MEANS A PERSON THAT MAINTAINS A  
21 PLACE OF BUSINESS WHERE MOTOR FUEL IS SOLD PRIMARILY TO VESSELS.

22 (B) AFTER MAKING THE DISTRIBUTIONS REQUIRED UNDER §§ 2–1101  
23 THROUGH 2–1103 OF THIS SUBTITLE, THE COMPTROLLER SHALL DISTRIBUTE

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **THE REMAINING MOTOR FUEL TAX REVENUE FROM MOTOR FUEL SOLD TO A**  
2 **MARINA TO THE WATERWAY IMPROVEMENT FUND ESTABLISHED UNDER §**  
3 **8-707 OF THE NATURAL RESOURCES ARTICLE.**

4 2-1104.

5 (a) Except as otherwise provided in this section, after making the  
6 distributions required under §§ 2-1101 through [2-1103] **2-1103.1** of this subtitle,  
7 from the remaining motor fuel tax revenue, the Comptroller shall distribute:

8 (1) 2.3% to the Chesapeake Bay 2010 Trust Fund; and

9 (2) any remaining balance to the Gasoline and Motor Vehicle Revenue  
10 Account of the Transportation Trust Fund.

11 2-1303.

12 After making the distributions required under §§ 2-1301 through 2-1302.1 of  
13 this subtitle, the Comptroller shall pay:

14 (1) revenues from the hotel surcharge into the Dorchester County  
15 Economic Development Fund established under § 10-130 of the Economic  
16 Development Article; [and]

17 (2) **THE SALES AND USE TAX REVENUES COLLECTED BY A PERSON**  
18 **THAT MAINTAINS A PLACE OF BUSINESS WHERE MOTOR FUEL IS SOLD**  
19 **PRIMARILY TO VESSELS INTO THE WATERWAY IMPROVEMENT FUND**  
20 **ESTABLISHED UNDER § 8-707 OF THE NATURAL RESOURCES ARTICLE; AND**

21 (3) the remaining sales and use tax revenue into the General Fund of  
22 the State.

23 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
24 July 1, 2013.