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§9-303.1.

(a) (1) In this section the following words have the meanings indicated.

(2) “Diplomatic mission” means a permanent mission to the United Nations and foreign embassies and consulates.

(3) “Diplomatic personnel” means foreign embassy and consular officials, and foreign embassy and consular employees that have been certified by the U.S. Department of State.

(b) The motor fuel tax, pursuant to § 9-305 of this subtitle, does not apply to the retail purchase of motor fuel that is bought for use by:

(1) a diplomatic mission; or

(2) diplomatic personnel.

(c) To receive an exemption from the motor fuel tax, a diplomatic mission or diplomatic personnel must:

(1) establish its exempt status with the U.S. Department of State;

(2) use a credit card that has been issued by an oil company licensed under § 9-321 of this subtitle; and

(3) certify to the United States Department of State that the diplomatic mission or diplomatic personnel has obtained and is covered by security that is in the form of and provides at least the minimum benefits applicable to security required for vehicles registered in this State under Title 17, Subtitle 1 of the Transportation Article.

(d) Under the provisions of the Foreign Mission’s Tax Exemption Program, the U.S. Department of State must:

(1) enter into an agreement with an oil company that wishes to participate in the Program; and

(2) certify to an oil company that a diplomatic mission or diplomatic personnel is exempt.

(e) (1) An oil company that has issued an authorized credit card to a diplomatic mission or diplomatic personnel under agreement with the U.S. Department of State may:

(i) bill a diplomatic mission or diplomatic personnel for any credit

card purchases of motor fuel, exclusive of the motor fuel tax; and

(ii) receive a refund or credit of the motor fuel tax.

(2) An oil company may not allow an exemption from the motor fuel tax at the time of the retail sale of the fuel.

(3) The amount of a refund or credit will be equal to the amount of the motor fuel tax that has been reimbursed directly or indirectly to the gasoline retailer or the amount of the motor fuel tax that the oil company has remitted to the Comptroller.

(4) An oil company shall be required to verify the amount of a refund or credit that is based upon a credit card sale to a diplomatic mission or diplomatic personnel.

(f) (1) A tax exemption card issued to a diplomatic mission or diplomatic personnel by the U.S. Department of State may not be used to purchase motor fuel that does not include the motor fuel tax.

(2) Notwithstanding any other provisions of this section, a tax exemption, a refund, a credit or a reimbursement may not be granted if a diplomatic mission or diplomatic personnel purchases motor fuel without using an authorized credit card that has been issued by an oil company.

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