

# SENATE BILL 1076

Q4, R2, M5

4lr2916  
CF HB 1280

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By: **Senator Corderman**

Introduced and read first time: February 2, 2024

Assigned to: Budget and Taxation

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Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: March 4, 2024

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## CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Sales and Use Tax – Electricity to Charge Electric Vehicles – Transportation**  
3 **Trust Fund**

4 FOR the purpose of requiring the Comptroller to distribute revenue from the sales and use  
5 tax that is attributable to the sale of electricity used to charge electric vehicles to the  
6 Transportation Trust Fund; requiring the Comptroller to make a certain  
7 determination and distribute certain sales and use taxes to the Transportation Trust  
8 Fund in a certain manner; and generally relating to the distribution of sales and use  
9 tax revenues attributable to electricity used to charge electric vehicles.

10 BY repealing and reenacting, with amendments,  
11 Article – Tax – General  
12 Section 2–1302.1  
13 Annotated Code of Maryland  
14 (2022 Replacement Volume and 2023 Supplement)

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

17 **Article – Tax – General**

18 2–1302.1.

19 **(A)** After making the distributions required under §§ 2–1301 and 2–1302 of this  
20 subtitle[,]:

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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.



1 (1) of the sales and use tax collected under § 11-104(c) and (c-1) of this  
 2 article on short-term vehicle rentals and peer-to-peer car sharing, the Comptroller shall  
 3 distribute:

4 [(1)] (I) 45% to the Transportation Trust Fund established under § 3-216  
 5 of the Transportation Article; and

6 [(2)] (II) the remainder to the Chesapeake and Atlantic Coastal Bays 2010  
 7 Trust Fund; AND

8 (2) SUBJECT TO SUBSECTION (B) OF THIS SECTION, THE  
 9 COMPTROLLER SHALL DISTRIBUTE TO THE TRANSPORTATION TRUST FUND  
 10 ESTABLISHED UNDER § 3-216 OF THE TRANSPORTATION ARTICLE THE SALES AND  
 11 USE TAX COLLECTED THAT IS ATTRIBUTABLE TO THE SALE OF ELECTRICITY:

12 (I) AT AN ELECTRIC VEHICLE CHARGING STATION; OR

13 (II) USED TO CHARGE AN ELECTRIC VEHICLE AND IS NOT SOLD  
 14 UNDER A RESIDENTIAL OR DOMESTIC RATE SCHEDULE ON FILE WITH THE PUBLIC  
 15 SERVICE COMMISSION.

16 (B) THE COMPTROLLER SHALL:

17 (1) ON OR BEFORE DECEMBER 31, 2024, DETERMINE A METHOD OF  
 18 CALCULATING THE SALES AND USE TAX ATTRIBUTABLE TO THE SALE OF  
 19 ELECTRICITY AS DESCRIBED UNDER SUBSECTION (A)(2) OF THIS SECTION; AND

20 (2) DISTRIBUTE THE SALES AND USE TAX COLLECTED UNDER  
 21 SUBSECTION (A)(2) OF THIS SECTION IN A MANNER THAT IS CONSISTENT WITH THE  
 22 FINDINGS AND RECOMMENDATIONS OF THE ELECTRIC VEHICLE SUPPLY  
 23 EQUIPMENT WORKGROUP.

24 SECTION 2. AND BE IT FURTHER ENACTED, That this Act ~~shall take effect July~~  
 25 ~~1, 2024~~ is contingent on the taking effect of S.B. 951 or H.B. 1028 of the Acts of the General  
 26 Assembly of 2024, and if S.B. 951 or H.B. 1028 does not take effect, this Act, with no further  
 27 action required by the General Assembly, shall be null and void.