

# HOUSE BILL 1075

Q4

4lr2868

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By: **Delegates Young and R. Lewis**

Introduced and read first time: February 7, 2024

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax – Electric Bicycles and Electric Low Speed Scooters –**  
3 **Exemption**

4 FOR the purpose of providing that the sales and use tax does not apply to a sale of a certain  
5 electric bicycle or a certain electric low speed scooter; and generally relating to a  
6 sales and use tax exemption for electric bicycles and electric low speed scooters.

7 BY adding to

8 Article – Tax – General

9 Section 11–246

10 Annotated Code of Maryland

11 (2022 Replacement Volume and 2023 Supplement)

12 BY repealing and reenacting, without amendments,

13 Article – Transportation

14 Section 11–117.1 and 11–117.2

15 Annotated Code of Maryland

16 (2020 Replacement Volume and 2023 Supplement)

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

19 **Article – Tax – General**

20 **11–246.**

21 **(A) THE SALES AND USE TAX DOES NOT APPLY TO A SALE OF:**

22 **(1) AN ELECTRIC BICYCLE, AS DEFINED IN § 11–117.1 OF THE**  
23 **TRANSPORTATION ARTICLE; OR**

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.





- 1 (a) “Electric low speed scooter” means a vehicle that:
- 2 (1) Is designed to transport only the operator;
- 3 (2) Weighs less than 100 pounds;
- 4 (3) Has single wheels in tandem or a combination of one or two wheels at  
5 the front and rear of the vehicle;
- 6 (4) Is equipped with handlebars and a platform designed to be stood on  
7 while riding;
- 8 (5) Is solely powered by an electric motor and human power; and
- 9 (6) Is capable of operating at a speed of up to 20 miles per hour.
- 10 (b) “Electric low speed scooter” does not include:
- 11 (1) An electric personal assistive mobility device; or
- 12 (2) An electric wheelchair or other mobility aid used by a disabled  
13 individual.

14 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
15 1, 2024. It shall remain effective for a period of 5 years and, at the end of June 30, 2029,  
16 this Act, with no further action required by the General Assembly, shall be abrogated and  
17 of no further force and effect.