

By: Senator Ruben

Requested: June 21, 1995

Introduced and read first time: January 10, 1996

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Motor Vehicle Fuel Tax - Refunds**

3 FOR the purpose of repealing a termination date applicable to a certain provision
4 providing for refunds of the motor fuel tax paid on certain motor fuel used by
5 certain nonprofit organizations that operate a system of transportation for elderly,
6 handicapped, or low income individuals; and generally relating to a refund of motor
7 fuel tax paid on motor fuel used by certain nonprofit organizations for certain
8 purposes.

9 BY repealing and reenacting, without amendments,
10 Article - Tax - General
11 Section 13-901(f)(1)(ii)5.
12 Annotated Code of Maryland
13 (1988 Volume and 1995 Supplement)

14 BY repealing and reenacting, with amendments,
15 Chapter 176 of the Acts of the General Assembly of 1995
16 Section 3

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

19 **Article - Tax - General**

20 13-901.

21 (f) (1) A claim for refund of motor fuel tax may be filed by a claimant who pays
22 the tax on:

23 (ii) motor fuel, as defined in § 9-101 of this article, that:

24 5. is used by a system of transportation based in the State, in a
25 vehicle that is used to provide transportation to elderly, handicapped, or low income
26 individuals, if the system is operated by a nonprofit organization that:

27 A. is exempt for federal income tax purposes under § 501(c) of
28 the Internal Revenue Code;

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1 B. is funded to provide transportation to elderly, handicapped,
2 or low income individuals;

3 C. receives part of its operating funding from the Maryland
4 Department of Transportation or the Maryland Department of Health and Mental
5 Hygiene;

6 D. has stated in its charter or bylaws that operating
7 transportation services for elderly, handicapped, or low income individuals is one of the
8 purposes for which it was established; and

9 E. is actively operating a system of transportation for elderly,
10 handicapped, or low income individuals.

11 **Chapter 176 of the Acts of 1995**

12 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect
13 July 1, 1995. [Section 2 of this Act shall remain effective for a period of 1 year and, at the
14 end of June 30, 1996, with no further action required by the General Assembly, Section 2
15 of this Act shall be abrogated and of no further force and effect.]

16 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
17 July 1, 1996.