

SB 27/95 - B&T

By: Senator Ruben

Requested: June 21, 1995

Introduced and read first time: January 10, 1996

Assigned to: Budget and Taxation

Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: February 6, 1996

CHAPTER ____

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 for purposes relating to the charge of
7 certain nonprofit organizations; and generally relating to a refund of motor fuel tax
8 paid on motor fuel used by certain nonprofit organizations for certain 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:

2

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

2 5. is used by a system of transportation based in the State, in a
3 vehicle that is used to provide transportation to elderly, handicapped, or low income
4 individuals, if the system is operated by a nonprofit organization FOR PURPOSES
5 RELATING TO THE CHARGE FOR WHICH THE NONPROFIT ORGANIZATION WAS
6 ESTABLISHED, AND IT IS A NONPROFIT ORGANIZATION that:

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

9 B. is funded to provide transportation to elderly, handicapped,
10 or low income individuals;

11 C. receives part of its operating funding from the Maryland
12 Department of Transportation or the Maryland Department of Health and Mental
13 Hygiene;

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

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

19 **Chapter 176 of the Acts of 1995**

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

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