

Department of Fiscal Services
Maryland General Assembly

FISCAL NOTE
Revised

Senate Bill 28 (Senator Ruben)
Budget and Taxation

Referred to Ways and Means

Motor Vehicle Fuel Tax - Refunds

This enrolled bill extends the sunset date applicable to refunds of motor fuel taxes paid by non-profit organizations transporting elderly, handicapped, or low-income individuals. Authority for these refunds expires on June 30, 1999, rather than June 30, 1996.

This bill is effective July 1, 1996.

Fiscal Summary

State Effect: State revenue losses will continue in FY 1997 as described below. Expenditures would not be affected.

Local Effect: Local revenue losses will continue in FY 1997 as described below. Expenditures would not be affected.

Fiscal Analysis

State Revenues: Revenue losses will be maintained through fiscal 1999 because this bill continues the refund system already in place.

Because authority for these refunds commenced on July 1, 1995, no historical data exists to suggest the amount of these refunds. Based on the fiscal estimate prepared for the bill authorizing these refunds from the 1995 session, the total State revenue loss for fiscal 1997 is estimated at \$258,700. Of this amount, \$8,400 is general fund revenue; the remainder is from the Transportation Trust Fund (TTF) and associated special fund distributions.

Local Revenues: Local revenue losses will be maintained through fiscal 1999 because this bill continues the refund system already in place.

The estimated local revenue loss (through the TTF) for fiscal 1997 from the bill authorizing

the refunds is \$106,300.

Information Source(s): Office of the Comptroller (Motor Fuel Tax Unit), Department of Health and Mental Hygiene (Developmental Disabilities Administration), Department of Fiscal Services

Fiscal Note History: First Reader - January 18, 1996
ncs Revised - Enrolled Bill - April 23, 1996

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