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By: **Delegate Hixson**

Introduced and read first time: February 18, 1999

Assigned to: Rules and Executive Nominations

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Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 27, 1999

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CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Motor Fuel Tax Returns - Electronic Filing**

3 FOR the purpose of authorizing the Comptroller to require by regulation that motor  
4 fuel tax returns be filed by electronic means; and generally relating to the  
5 electronic filing of motor fuel tax returns.

6 BY repealing and reenacting, with amendments,  
7 Article - Tax - General  
8 Section 9-308  
9 Annotated Code of Maryland  
10 (1997 Replacement Volume and 1998 Supplement)

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

13 **Article - Tax - General**

14 9-308.

15 (a) Except as provided in subsections (b) and (c) of this section, each dealer,  
16 special fuel seller, special fuel user, or turbine fuel seller shall complete, under oath,  
17 and file with the Comptroller a motor fuel tax return:

18 (1) for each month in which the dealer, special fuel seller, special fuel  
19 user, or turbine fuel seller sells or uses motor fuel in the State:

20 (i) by delivery, on or before the last day of the next month;

1 (ii) by mail postmarked at least 2 days before the last day of the  
2 next month; or

3 (iii) if, for cause, the Comptroller grants an extension, by delivery on  
4 or before the date that the Comptroller specifies; and

5 (2) if the Comptroller so requires, by regulation, on other dates for each  
6 month in which the dealer, special fuel seller, special fuel user, or turbine fuel seller  
7 does not sell or deliver motor fuel.

8 (b) Each licensed Class B dealer shall complete, under oath, and file with the  
9 Comptroller a motor fuel tax return:

10 (1) for each month in which the dealer receives gasoline in the State:

11 (i) by delivery, on or before the last day of the next month;

12 (ii) by mail postmarked at least 2 days before the last day of the  
13 next month; or

14 (iii) if, for cause, the Comptroller grants an extension, by delivery on  
15 or before the date that the Comptroller specifies; and

16 (2) if the Comptroller so requires, by regulation, on other dates for each  
17 month in which the dealer does not receive gasoline.

18 (c) (1) A special fuel user engaged in the business of agriculture shall  
19 complete, under oath, and file with the Comptroller a motor fuel tax return for  
20 periods and on dates as the Comptroller may specify by regulation.

21 (2) The Comptroller may not require filings more frequently than  
22 monthly.

23 (d) A return shall state the total gallons of motor fuel received, sold, or used,  
24 during the period that the return covers, at each place of business in the State.

25 (E) (1) THE COMPTROLLER BY REGULATION MAY REQUIRE EACH PERSON  
26 THAT IS REQUIRED TO FILE A RETURN UNDER THIS SECTION TO FILE THE RETURN  
27 THROUGH ELECTRONIC MEANS.

28 (2) A REGULATION ADOPTED UNDER THIS SUBSECTION:

29 (I) ~~MAY SHALL~~ INCLUDE AN EXEMPTION FROM ELECTRONIC  
30 FILING FOR PERSONS THAT DO NOT HAVE ACCESS TO MEANS OF TRANSMITTING  
31 DATA ELECTRONICALLY; AND

32 (II) SHALL INCLUDE PROVISIONS FOR THE PERIODIC AFFIRMATION  
33 AND VERIFICATION OF THE INFORMATION THAT IS SUBMITTED ELECTRONICALLY.

34 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
35 July 1, 1999.

