

SENATE BILL 24

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Q5

1999 Regular Session  
9r0475

(PRE-FILED)

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By: **Senator Ruben**

Requested: November 16, 1998

Introduced and read first time: January 13, 1999

Assigned to: Budget and Taxation

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Committee Report: Favorable

Senate action: Adopted

Read second time: March 2, 1999

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CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Motor Vehicle Fuel Tax Refunds for Transportation Systems for Elderly,**  
3 **Handicapped, or Low Income Individuals**

4 FOR the purpose of repealing the termination date applicable to certain provisions  
5 allowing refunds of certain motor fuel tax paid by certain nonprofit  
6 organizations that operate a system of transportation for elderly, handicapped,  
7 or low income individuals; making certain stylistic changes; and generally  
8 relating to refunds of certain motor fuel tax paid by certain nonprofit  
9 organizations that operate a system of transportation for elderly, handicapped,  
10 or low income individuals.

11 BY repealing and reenacting, with amendments,  
12 Article - Tax - General  
13 Section 13-901(f)(1)(ii)5.  
14 Annotated Code of Maryland  
15 (1997 Replacement Volume and 1998 Supplement)

16 BY repealing and reenacting, with amendments,  
17 Chapter 176 of the Acts of the General Assembly of 1995, as amended by  
18 Chapter 355 of the Acts of the General Assembly of 1996  
19 Section 3

20 BY repealing and reenacting, with amendments,  
21 Chapter 355 of the Acts of the General Assembly of 1996  
22 Section 2

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

3 **Article - Tax - General**

4 13-901.

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

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

8 5. is used by a system of transportation based in the State, in  
9 a vehicle that is used to provide transportation to elderly, handicapped, or low income  
10 individuals, if the system is operated by a nonprofit organization for purposes  
11 relating to the charge for which the nonprofit organization was established [, and it is  
12 a] AND THE nonprofit organization [that]:

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

15 B. is funded to provide transportation to elderly,  
16 handicapped, or low income individuals;

17 C. receives part of its operating funding from the Maryland  
18 Department of Transportation or the Maryland Department of Health and Mental  
19 Hygiene;

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

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

25 **Chapter 176 of the Acts of 1995, as amended by Chapter 355 of the Acts of**  
26 **1996**

27 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect  
28 July 1, 1995. [Section 2 of this Act shall remain effective for a period of 4 years and,  
29 at the end of June 30, 1999, with no further action required by the General Assembly,  
30 Section 2 of this Act shall be abrogated and of no further force and effect.]

31 **Chapter 355 of the Acts of 1996**

32 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
33 July 1, 1996. [It shall remain effective for a period of 3 years and, at the end of June  
34 30, 1999, with no further action required by the General Assembly, this Act shall be  
35 abrogated and of no further force and effect.]

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