

Department of Legislative Services
Maryland General Assembly
1999 Session

FISCAL NOTE

House Bill 1052 (Delegate Hixson)
Ways and Means

Motor Fuel Tax Returns - Electronic Filing

This bill authorizes the Comptroller of the Treasury to require, by regulation, motor fuel tax returns to be filed electronically. This does not apply to those entities that do not have the means to transmit data electronically.

Currently, those taxpayers who pay taxes equal to or greater than \$20,000 are required to pay their taxes in immediately available funds (cash or electronic fund transfers), although they still file paper returns.

Fiscal Summary

State Effect: None. Requiring motor fuel tax returns to be filed electronically could result in increased efficiencies for the Comptroller's office. However, the bill would not substantively affect State finances or operations.

Local Effect: None.

Small Business Effect: Potential minimal.

Information Source(s): Comptroller of the Treasury (Motor Fuel Tax Unit)

Fiscal Note History: First Reader - March 5, 1999
lnc/jr

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