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By: **Delegate Conway**

Rules suspended

Introduced and read first time: March 22, 2002

Assigned to: Rules and Executive Nominations

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A BILL ENTITLED

1 AN ACT concerning

2 **Maryland Fire and Emergency Services Support Fund**

3 FOR the purpose of establishing the Maryland Fire and Emergency Services Support  
4 Fund as a special, nonlapsing fund; providing a certain source of revenue for the  
5 Fund; requiring the Fund to be used only for certain purposes; altering the  
6 amount for a certain used tire recycling fee; requiring the Comptroller to  
7 distribute certain revenues to a certain fund; repealing a certain termination  
8 provision; and generally relating to fees collected for tire recycling and the  
9 Maryland Fire and Emergency Services Support Fund.

10 BY repealing and reenacting, with amendments,  
11 Article - Environment  
12 Section 9-228(g)  
13 Annotated Code of Maryland  
14 (1996 Replacement Volume and 2001 Supplement)

15 BY adding to  
16 Article - Transportation  
17 Section 27-113  
18 Annotated Code of Maryland  
19 (1999 Replacement Volume and 2001 Supplement)

20 BY repealing and reenacting, with amendments,  
21 Chapter 235 of the Acts of the General Assembly of 2000  
22 Section 6

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

**Article - Environment**

9-228.

(g) (1) (i) Beginning on February 1, 1992, a tire recycling AND EMERGENCY RESPONSE fee shall be imposed on the first sale of a new tire in the State by a tire dealer, including new tires sold as part of a new or used vehicle, trailer, farm implement, or other similar machinery.

(ii) A county, municipal corporation, or any agency of a county or municipal corporation may not impose any tax, fee, or other charge on the first sale of a new tire by a tire dealer.

(2) The tire recycling AND EMERGENCY RESPONSE fee[:

(i) May not exceed 40 cents] SHALL BE \$1.00 per tire[; and

(ii) Shall be established by the Board of Public Works].

(3) For a sale made by a tire dealer to a person who resells tires, the tire dealer shall separately state its recycling fees paid by the tire dealer on the invoice or other document of sale.

(4) Each tire dealer shall:

(i) Pay the tire recycling AND EMERGENCY RESPONSE fee; and

(ii) Complete and submit, under oath, a return and remit the fees to the Comptroller of the Treasury on or before the 21st day of the month that follows the month in which the sale was made, and for other periods and on other dates that the Comptroller specifies by regulation, including periods for which no fees were due.

(5) A tire dealer who timely files a tire recycling AND EMERGENCY RESPONSE fee return and pays the tire recycling AND EMERGENCY RESPONSE fees due is allowed, for the expense of administering and paying the fee, a credit equal to 1.2% of the gross amount of tire recycling AND EMERGENCY RESPONSE fees that the tire dealer is to pay to the Comptroller.

(6) If the amount of the tire recycling AND EMERGENCY RESPONSE fee is separately stated in a retail sale, the tire recycling fee is not subject to any tax under Title 11 of the Tax - General Article or Title 13 of the Transportation Article.

(7) At the end of each quarter AFTER DEDUCTING THE COSTS OF ADMINISTRATION, the Comptroller shall forward all tire recycling AND EMERGENCY RESPONSE fees [to the] AS FOLLOWS:

(I) 40% TO THE Used Tire Cleanup and Recycling Fund[, less:

(I) the THE costs of administration]; AND

1 (II) 60% TO THE MARYLAND FIRE AND EMERGENCY SERVICES  
2 SUPPORT FUND ESTABLISHED UNDER § 27-113 OF THE TRANSPORTATION ARTICLE.

3 (8) Except to the extent they are inconsistent with this subsection, the  
4 provisions of Title 13 of the Tax - General Article applicable to the sales and use tax  
5 shall govern the administration, collection, and enforcement of the tire recycling fee  
6 under this subsection.

7 (9) The Comptroller:

8 (i) Shall administer the tire recycling AND EMERGENCY RESPONSE  
9 fee; and

10 (ii) May adopt any regulations that are necessary or appropriate to  
11 administer, collect, and enforce the tire recycling AND EMERGENCY RESPONSE fee.

12 **Article - Transportation**

13 27-113.

14 (A) IN THIS SECTION, "FUND" MEANS THE MARYLAND FIRE AND EMERGENCY  
15 SERVICES SUPPORT FUND.

16 (B) THERE IS A MARYLAND FIRE AND EMERGENCY SERVICES SUPPORT FUND.

17 (C) (1) THE FUND IS A SPECIAL, NONLAPSING FUND THAT IS NOT SUBJECT  
18 TO § 7-302 OF THE STATE FINANCE AND PROCUREMENT ARTICLE.

19 (2) THE TREASURER SHALL HOLD THE FUND SEPARATELY AND THE  
20 COMPTROLLER SHALL ACCOUNT FOR THE FUND.

21 (3) INTEREST AND EARNINGS ON THE FUND SHALL BE SEPARATELY  
22 ACCOUNTED FOR AND CREDITED TO THE FUND AND ARE NOT SUBJECT TO § 6-226(A)  
23 OF THE STATE FINANCE AND PROCUREMENT ARTICLE.

24 (D) THE FUND CONSISTS OF TIRE RECYCLING AND EMERGENCY RESPONSE  
25 FEE REVENUE DISTRIBUTED TO THE FUND UNDER § 9-228(G) OF THE ENVIRONMENT  
26 ARTICLE.

27 (E) (1) THE FUND MAY BE USED ONLY FOR THE LOW-INTEREST REVOLVING  
28 LOAN ACCOUNT UNDER THE VOLUNTEER COMPANY ASSISTANCE FUND IN  
29 ACCORDANCE WITH THE PROVISIONS OF ARTICLE 38A, §§ 46E THROUGH 46H OF THE  
30 CODE FOR THE FIRST YEAR THE FUND IS IN OPERATION OR UNTIL \$20 MILLION IS  
31 USED FOR THIS PURPOSE, WHICHEVER COMES FIRST.

32 (2) AFTER THE REQUIREMENTS OF PARAGRAPH (1) OF THIS SUBSECTION  
33 ARE MET, THE MONEY IN THE FUND MAY BE USED ONLY AS FOLLOWS:

1 (I) ONE-SIXTH SHALL BE USED FOR THE MARYLAND EMERGENCY  
2 MEDICAL SERVICE SYSTEM FUND ESTABLISHED UNDER § 7-313 OF THE STATE  
3 FINANCE AND PROCUREMENT ARTICLE;

4 (II) ONE-SIXTH SHALL BE USED FOR THE TRAUMATIC BRAIN  
5 INJURY REHABILITATION FUND;

6 (III) ONE-THIRD SHALL BE USED FOR THE SENATOR WILLIAM H.  
7 AMOSS FIRE, RESCUE, AND AMBULANCE FUND ESTABLISHED UNDER ARTICLE 38A, §  
8 45B OF THE CODE; AND

9 (IV) ONE-THIRD SHALL BE USED FOR THE FOLLOWING TRAUMA  
10 CENTERS:

11 1. THE JOHNS HOPKINS HOSPITAL HEALTH SYSTEM  
12 TRAUMA CENTERS;

13 2. PEDIATRIC TRAUMA CENTER AT CHILDREN'S NATIONAL  
14 MEDICAL CENTER OF WASHINGTON, D.C.;

15 3. PRINCE GEORGE'S HOSPITAL CENTER;

16 4. SINAI HOSPITAL OF BALTIMORE;

17 5. SUBURBAN HOSPITAL;

18 6. WASHINGTON COUNTY HOSPITAL;

19 7. PENINSULA REGIONAL MEDICAL CENTER; AND

20 8. MEMORIAL HOSPITAL AND MEDICAL CENTER OF  
21 CUMBERLAND.

22 (F) EXPENDITURES FROM THE FUND MAY BE MADE ONLY IN ACCORDANCE  
23 WITH THE STATE BUDGET.

24 **Chapter 235 of the Acts of 2000**

25 SECTION 6. AND BE IT FURTHER ENACTED, That Section 1 of this Act shall  
26 take effect July 1, 2000. [It shall remain effective for a period of 4 years and, at the  
27 end of June 30, 2004, with no further action required by the General Assembly,  
28 Section 1 of this Act shall be abrogated and of no force and effect.]

29 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
30 October 1, 2002.