# **Department of Legislative Services**

Maryland General Assembly 2002 Session

## FISCAL NOTE

Senate Bill 102

(Chairman, Budget and Taxation Committee) (Departmental – Comptroller)

Budget and Taxation

Ways and Means

#### **Disposition of Contraband Motor Fuel - Pricing Service**

This departmental bill authorizes the Comptroller to use any nationally recognized oil price reporting service to determine the value of motor fuel in cases involving the forfeiture and disposition of seized motor fuel. The bill deletes reference to a particular pricing service.

#### **Fiscal Summary**

**State Effect:** None. The change is technical in nature and would not directly affect governmental operations or finances.

Local Effect: None.

**Small Business Effect:** The Comptroller's Office has determined that the bill will have minimal or no impact on small businesses (attached). Legislative Services concurs with this assessment.

# Analysis

**Current Law:** The Comptroller's Office is currently required to use Platt's Oil-Gram to determine the average wholesale value of the seized motor fuel.

# **Additional Information**

## Prior Introductions: None.

Cross File: None.

**Information Source(s):** Comptroller's Office (Motor Fuel Tax Division), Department of Legislative Services

**Fiscal Note History:** First Reader - January 10, 2002 ncs/jr

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