

SENATE BILL 80

Q5

7lr1171
CF 7lr1329

By: **Senators Stone and Harris**

Introduced and read first time: January 22, 2007

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Motor Fuel Tax – Refunds – Motor Fuel Used to Operate Vessels**

3 FOR the purpose of allowing a refund of motor fuel tax paid on motor fuel that is used
4 to operate a vessel; and generally relating to refunds of motor fuel tax paid on
5 motor fuel that is used to operate a vessel.

6 BY repealing and reenacting, with amendments,
7 Article – Tax – General
8 Section 13–901(f)(1)(ii)1. and 3.
9 Annotated Code of Maryland
10 (2004 Replacement Volume and 2006 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 13–901.

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

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

18 1. is used to operate:

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 A. a bus that is used only in the operation of a
2 transportation system of a political subdivision of the State to transport the public on
3 regular schedules between fixed termini, as defined in Title 11 of the Transportation
4 Article;

5 B. farm equipment that is used for an agricultural
6 purpose and is not registered to operate on a public highway;

7 C. fire or rescue apparatus or vehicles by a volunteer fire
8 company or nonprofit volunteer rescue company incorporated in the State;

9 D. an internal combustion engine that is installed
10 permanently at a fixed location; [or]

11 E. a vehicle that is owned and used by a Maryland
12 chapter of the American Red Cross or a bona fide unit of a national veterans'
13 organization; **OR**

14 **F. A VESSEL;**

15 3. except for any operation of a motor vehicle on a public
16 highway in the State, is used for a commercial purpose, including:

17 A. [the operation of a vessel used only for commercial
18 purposes;

19 B.] commercial cleaning;

20 [C.] **B.** commercial dyeing; or

21 [D.] **C.** is lost as a result of fire, collision, or other
22 casualty, except loss in ordinary transportation and storage;

23 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
24 July 1, 2007.