

# SENATE BILL 31

Q5

8lr4612

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By: **Senators Garagiola, Lenett, Madaleno, and Robey**

Introduced and read first time: October 30, 2007

Assigned to: Budget and Taxation

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## A BILL ENTITLED

1 AN ACT concerning

2 **Motor Fuel Tax – Rates**

3 FOR the purpose of altering the motor fuel tax rates for certain motor fuel; providing  
4 for the payment of a certain tax on certain tax–paid motor fuel held as of a  
5 certain date; providing for the effective date of this Act; and generally relating  
6 to the motor fuel tax.

7 BY repealing and reenacting, with amendments,  
8 Article – Tax – General  
9 Section 9–305  
10 Annotated Code of Maryland  
11 (2004 Replacement Volume and 2007 Supplement)

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

14 **Article – Tax – General**

15 9–305.

16 The motor fuel tax rate is:

17 (1) 7 cents for each gallon of aviation gasoline;

18 (2) [23.5] **28.5** cents for each gallon of gasoline other than aviation  
19 gasoline;

20 (3) [24.25] **29.25** cents for each gallon of special fuel other than  
21 clean–burning fuel or turbine fuel;

22 (4) 7 cents for each gallon of turbine fuel; and

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1                   (5) [23.5] **28.5** cents for each gasoline-equivalent gallon of  
2 clean-burning fuel except electricity.

3                   SECTION 2. AND BE IT FURTHER ENACTED, That each person holding  
4 tax-paid motor fuel for sale at the start of business on January 1, 2008, shall compile  
5 and file an inventory of the motor fuel held at the close of business on December 31,  
6 2007, and remit within 30 days any additional motor fuel tax that is due on the motor  
7 fuel.

8                   SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect  
9 January 1, 2008.