

SB0209/910019/1

BY: Environmental Matters Committee

AMENDMENTS TO SENATE BILL 209
(Third Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 3, after “of” insert “prohibiting a person from making a certain claim for a refund of motor fuel tax for motor fuel used to operate a farm truck under certain provisions of this Act;”; in line 6, after “truck;” insert “prohibiting the owner of a farm truck from allowing the farm truck to be used to assist in snow removal outside of the county in which the farm truck is registered;”; and after line 11, insert:

“BY repealing and reenacting, with amendments,

Article – Tax – General

Section 13-901(f)(1)

Annotated Code of Maryland

(2004 Replacement Volume and 2008 Supplement)

BY adding to

Article - Tax - General

Section 13-901(f)(3)

Annotated Code of Maryland

(2004 Replacement Volume and 2008 Supplement)

BY repealing and reenacting, without amendments,

Article - Tax - General

Section 13-1030

Annotated Code of Maryland

(2004 Replacement Volume and 2008 Supplement)”.

(Over)

AMENDMENT NO. 2

On page 2, after line 2, insert:

“Article – Tax – General

13–901.

(f) (1) [A] EXCEPT AS PROVIDED IN PARAGRAPH (3) OF THIS SUBSECTION, A claim for refund of motor fuel tax may be filed by a claimant who pays the tax on:

(i) aviation fuel, as defined in § 9–101 of this article, that is:

1. dispensed to aircraft by an aircraft manufacturing company located in the State; or

2. used:

A. by a person who engages in agricultural activities;
and

B. in an aircraft that is used for agricultural purposes at least 70% of the time that the aircraft is used; or

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

1. is used to operate:

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

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

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

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

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

2. is bought by:

A. the United States or a unit of the United States government;

B. the Department of General Services for use by State agencies; or

C. a person who is required to pay a tax on the same fuel to another state;

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

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

B. commercial cleaning; or

(Over)

C. commercial dyeing;

4. is used in any of the following vehicles that have pumping or other equipment mechanically or hydraulically driven by the engine that propels the vehicle:

A. a concrete mixing motor vehicle or concrete pump truck;

B. a motor fuel delivery vehicle;

C. a solid waste compacting vehicle;

D. a well-drilling vehicle; or

E. farm equipment registered as a vehicle for highway use that is designed or adapted solely and used exclusively for bulk farm spreading of agriculture liming materials, chemicals, or fertilizer;

5. is used by a system of transportation based in the State, in a vehicle that is used to provide transportation to elderly or low income individuals, or individuals with disabilities, if the system is operated by a nonprofit organization for purposes relating to the charge for which the nonprofit organization was established and the nonprofit organization:

A. is exempt for federal income tax purposes under § 501(c) of the Internal Revenue Code;

B. is funded to provide transportation to elderly or low income individuals, or individuals with disabilities;

C. receives part of its operating funding from the Maryland Department of Transportation or the Maryland Department of Health and Mental Hygiene;

D. has stated in its charter or bylaws that operating transportation services for elderly or low income individuals, or individuals with disabilities, is one of the purposes for which it was established; and

E. is actively operating a system of transportation for elderly or low income individuals, or individuals with disabilities; or

6. is lost as a result of fire, collision, or other casualty, except for loss in ordinary transportation and storage.

(3) A PERSON MAY NOT MAKE A CLAIM FOR A REFUND OF MOTOR FUEL TAX UNDER PARAGRAPH (1)(II)1B OF THIS SUBSECTION FOR MOTOR FUEL USED TO OPERATE A FARM TRUCK UNDER THE PROVISIONS OF § 8-602(C) OF THE TRANSPORTATION ARTICLE.

13-1030.

(a) A person who makes or assists another person to make a false claim for refund of motor fuel tax is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$1,000 or imprisonment in the county jail not exceeding 6 months or both.

(b) A person who fraudulently obtains or assists another person to fraudulently obtain a refund of motor fuel tax is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$1,000 or imprisonment in the county jail not exceeding 6 months or both.”.

(Over)

AMENDMENT NO. 3

On page 3, in line 4, after “(4)” insert “THE OWNER OF A FARM TRUCK MAY NOT ALLOW THE FARM TRUCK TO BE USED UNDER THIS SUBSECTION TO ASSIST IN SNOW REMOVAL OUTSIDE OF THE COUNTY IN WHICH THE FARM TRUCK IS REGISTERED.”

(5)”;

and in lines 6 and 16, strike “(5)” and “(6)”, respectively, and substitute “(6)” and “(7)”, respectively.