

HOUSE BILL 746

Q5

9lr2158

By: **Delegate Barkley**

Introduced and read first time: February 10, 2009

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Motor Fuel Tax - Increase**

3 FOR the purpose of altering the motor fuel tax rates for certain motor fuels; providing
4 for the payment of certain motor fuel taxes on certain tax-paid motor fuel as of
5 a certain date; and generally relating to the motor fuel tax.

6 BY repealing and reenacting, with amendments,
7 Article - Tax - General
8 Section 9-305
9 Annotated Code of Maryland
10 (2004 Replacement Volume and 2008 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 9-305.

15 The motor fuel tax rate is:

16 (1) 7 cents for each gallon of aviation gasoline;

17 (2) [23.5] **33.5** cents for each gallon of gasoline other than aviation
18 gasoline;

19 (3) [24.25] **34.5** cents for each gallon of special fuel other than
20 clean-burning fuel or turbine fuel;

21 (4) 7 cents for each gallon of turbine fuel; and

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (5) [23.5] **33.5** 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 July 1, 2009, shall compile and
5 file an inventory of the motor fuel held at the close of business on June 30, 2009, and
6 remit within 30 days any additional motor fuel tax that is due on the motor fuel.

7 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect
8 July 1, 2009.