

HOUSE BILL 891

Q5

9lr1436

By: **Delegates Rosenberg, Rice, and Ross**

Introduced and read first time: February 12, 2009

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Motor Vehicle Excise Tax – Tax Credit for Electric Vehicles**

3 FOR the purpose of repealing a certain obsolete credit against the motor vehicle excise
4 tax for certain qualified hybrid vehicles and certain qualified electric vehicles;
5 allowing a credit against the motor vehicle excise tax for certain qualified
6 electric vehicles; providing for a delayed effective date; and generally relating to
7 a motor vehicle excise tax credit for certain qualified electric vehicles.

8 BY repealing

9 Article – Transportation

10 Section 13–815

11 Annotated Code of Maryland

12 (2006 Replacement Volume and 2008 Supplement)

13 BY adding to

14 Article – Transportation

15 Section 13–815

16 Annotated Code of Maryland

17 (2006 Replacement Volume and 2008 Supplement)

18 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
19 MARYLAND, That Section(s) 13–815 of Article – Transportation of the Annotated
20 Code of Maryland be repealed.

21 SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland
22 read as follows:

23 **Article – Transportation**

24 **13–815.**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE
2 MEANINGS INDICATED.

3 (2) "AUTOMOBILE" MEANS A 4-WHEELED VEHICLE PROPELLED
4 BY FUEL THAT:

5 (I) IS MANUFACTURED PRIMARILY FOR USE ON PUBLIC
6 STREETS, ROADS, AND HIGHWAYS, OTHER THAN FOR USE EXCLUSIVELY ON A
7 RAIL OR RAILS; AND

8 (II) IS RATED AT NOT MORE THAN 8,500 POUNDS UNLOADED
9 GROSS VEHICLE WEIGHT.

10 (3) "EXCISE TAX" MEANS THE TAX IMPOSED UNDER § 13-809 OF
11 THIS SUBTITLE.

12 (4) "QUALIFIED ELECTRIC VEHICLE" HAS THE MEANING STATED
13 IN § 30 OF THE INTERNAL REVENUE CODE.

14 (B) (1) EXCEPT AS PROVIDED IN SUBSECTION (E) OF THIS SECTION, A
15 CREDIT IS ALLOWED AGAINST THE EXCISE TAX IMPOSED FOR A QUALIFIED
16 ELECTRIC VEHICLE.

17 (2) SUBJECT TO THE LIMITATIONS UNDER SUBSECTIONS (C) AND
18 (D) OF THIS SECTION, THE CREDIT ALLOWED UNDER THIS SECTION EQUALS
19 100% OF THE EXCISE TAX IMPOSED FOR A VEHICLE.

20 (C) THE CREDIT ALLOWED UNDER THIS SECTION MAY NOT EXCEED
21 \$2,000.

22 (D) A CREDIT MAY NOT BE CLAIMED UNDER THIS SECTION:

23 (1) FOR A VEHICLE UNLESS THE VEHICLE IS REGISTERED IN THE
24 STATE; OR

25 (2) UNLESS THE OWNER HAS ALREADY MET ANY STATE OR
26 FEDERAL LAWS OR REGULATIONS GOVERNING CLEAN-FUEL VEHICLE OR
27 ELECTRIC VEHICLE PURCHASES APPLICABLE DURING THE CALENDAR YEAR IN
28 WHICH THE VEHICLE IS TITLED.

29 (E) (1) THE MOTOR VEHICLE ADMINISTRATION AND THE MARYLAND
30 ENERGY ADMINISTRATION JOINTLY SHALL ADOPT REGULATIONS TO
31 ADMINISTER THE CREDIT UNDER THIS SECTION.

1 (2) THE REGULATIONS ADOPTED UNDER THIS SECTION SHALL
2 SPECIFY THE TESTING AND CALCULATION PROCEDURES TO BE USED TO
3 DETERMINE WHETHER A VEHICLE MEETS THE QUALIFICATIONS FOR A CREDIT
4 UNDER THIS SECTION.

5 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect
6 July 1, 2010.