

# HOUSE BILL 1533

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By: **Delegates Conway and Mathias**

Introduced and read first time: March 9, 2009

Assigned to: Rules and Executive Nominations

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## A BILL ENTITLED

1 AN ACT concerning

2 **Motor Fuel Tax - Refund - Mobile Cranes**

3 FOR the purpose of allowing a refund of a certain percent of the motor fuel tax paid on  
4 fuel that is used by a mobile crane under certain conditions; and generally  
5 relating to tax refunds on motor fuel used by a mobile crane.

6 BY repealing and reenacting, with amendments,  
7 Article - Tax - General  
8 Section 13-901(f)(1)(ii)4. and (2)  
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 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 4. is used in any of the following vehicles that have  
19 pumping or other equipment mechanically or hydraulically driven by the engine that  
20 propels the vehicle:

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

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



- 1                                    B.    **A MOBILE CRANE;**
- 2                                    C.    a motor fuel delivery vehicle;
- 3                                    [C.] D.    a solid waste compacting vehicle;
- 4                                    [D.] E.    a well–drilling vehicle; or
- 5                                    [E.] F.    farm equipment registered as a vehicle for  
6 highway use that is designed or adapted solely and used exclusively for bulk farm  
7 spreading of agriculture liming materials, chemicals, or fertilizer;

8                                    (2)    A refund based on a claim under paragraph (1)(ii)4 of this  
9 subsection may not exceed the following percentages of the motor fuel tax paid:

- 10                                    (i)    35% for a concrete mixing vehicle or concrete pump truck;
- 11                                    (ii)    55% for farm equipment, registered as a vehicle for highway  
12 use, that is designed or adapted solely and used exclusively for bulk spreading of  
13 agriculture liming materials, chemicals, or fertilizers;
- 14                                    (iii)    **80% FOR A MOBILE CRANE;**
- 15                                    (IV)    10% for a motor fuel delivery vehicle;
- 16                                    [(iv)] (V)    15% for a solid waste compacting vehicle; and
- 17                                    [(v)] (VI)    80% for a well–drilling vehicle.

18                                    SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
19 July 1, 2009.