

Department of Legislative Services  
 Maryland General Assembly  
 2009 Session

FISCAL AND POLICY NOTE  
 Revised

Senate Bill 92 (Chair, Budget and Taxation Committee)(By Request -  
 Departmental - Comptroller)

Budget and Taxation

Ways and Means

**Motor Carriers - Identification Markers - Forged Documents - Criminal Penalties**

This departmental bill prohibits a person from knowingly falsifying any International Fuel Tax Agreement (IFTA) identification marker or related document; or using, holding, possessing, giving away, selling, or attempting to sell or falsify such identification marker or document. A motor carrier who violates the provisions of the bill is guilty of a misdemeanor and subject to a fine of up to \$1,000 and/or imprisonment of up to one year.

**Fiscal Summary**

**State Effect:** Potential minimal increase in general fund revenues and expenditures due to the bill’s penalty provision.

**Local Effect:** Potential minimal increase in revenues and expenditures due to the bill’s penalty provision.

**Small Business Effect:** The Comptroller’s Office has determined that this bill has minimal or no impact on small business (attached). Legislative Services concurs with this assessment. (The attached assessment does not reflect amendments to the bill.)

**Analysis**

**Current Law:** Under the administrative provisions of the motor carrier tax law, motor carriers operating in the State must obtain and possess specified markers or permits issued by the Comptroller. Uniformed police officers and civilian employees of the Department of State Police or the Maryland Transportation Authority Police Force acting

under written permission from the Secretary of the State Police are authorized to enforce these specified provisions, and any associated regulations, of the motor carrier tax law.

**Background:** This bill grants police officers and certain civilian employees the authority to impose criminal sanctions on the possession, use, sale, or manufacture of a falsified IFTA license or decal by a motor carrier.

IFTA stickers are shaped like the state of origin and must be displayed on the outside of a commercial motor truck. A valid IFTA sticker indicates that the motor carrier is in compliance with relevant state tax laws.

**State Revenues:** General fund revenues increase minimally as a result of the bill's monetary penalty provision from cases heard in the District Court.

**State Expenditures:** General fund expenditures increase minimally as a result of the bill's incarceration penalty due to increased payments to counties for reimbursement of inmate costs and more people being committed to Division of Correction (DOC) facilities. The number of people convicted of this proposed crime is expected to be minimal.

Generally, persons serving a sentence of one year or less in a jurisdiction other than Baltimore City are sentenced to a local detention facility. The State reimburses counties for part of their incarceration costs, on a per diem basis, after a person has served 90 days. State per diem reimbursements for fiscal 2010 are estimated to range from \$23 to \$71 per inmate depending upon the jurisdiction. Persons sentenced to such a term in Baltimore City are generally incarcerated in a DOC facility. Currently, the DOC average total cost per inmate, including overhead, is estimated at \$2,600 per month. This bill alone, however, should not create the need for additional beds, personnel, or facilities. Excluding overhead, the average cost of housing a new DOC inmate (including variable medical care and variable operating costs) is \$342 per month. Excluding all medical care, the average variable costs total \$164 per month.

**Local Revenues:** Revenues increase minimally as a result of the bill's monetary penalty provision from cases heard in the circuit courts.

**Local Expenditures:** Expenditures increase as a result of the bill's incarceration penalty. Counties pay the full cost of incarceration for the first 90 days of the sentence, plus part of the per diem cost after 90 days. Per diem operating costs of local detention facilities are expected to range from \$46 to \$141 per inmate in fiscal 2010.

## Additional Information

**Prior Introductions:** None.

**Cross File:** None.

**Information Source(s):** Comptroller's Office, Maryland Department of Transportation,  
Department of Legislative Services

**Fiscal Note History:** First Reader - January 26, 2009  
mlm/hlb Revised - Senate Third Reader - March 23, 2009  
Revised - Enrolled Bill - May 15, 2009

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## ANALYSIS OF ECONOMIC IMPACT ON SMALL BUSINESSES

TITLE OF BILL: Motor Carriers – Identification Markers – Forged Documents – Criminal Penalties

BILL NUMBER: SB 92

PREPARED BY: Comptroller of Maryland

### PART A. ECONOMIC IMPACT RATING

This agency estimates that the proposed bill:

WILL HAVE MINIMAL OR NO ECONOMIC IMPACT ON MARYLAND SMALL BUSINESS

OR

WILL HAVE MEANINGFUL ECONOMIC IMPACT ON MARYLAND SMALL BUSINESSES

### PART B. ECONOMIC IMPACT ANALYSIS

The proposed legislation will have no impact on small business in Maryland.