

# HOUSE BILL 668

Q5

3lr2590

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By: **Delegates Howard, Cardin, Hixson, Stukes, Summers, and Tarrant**  
Introduced and read first time: February 1, 2013  
Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Motor Fuel Tax – Exemption – Use in County–Owned Vehicles**

3 FOR the purpose of providing an exemption from the motor fuel tax for motor fuel that  
4 is purchased in bulk by a county government and dispensed at county–owned  
5 fuel stations for use in county–owned vehicles; and generally relating to an  
6 exemption from the motor fuel tax for county governments.

7 BY repealing and reenacting, with amendments,  
8 Article – Tax – General  
9 Section 9–303  
10 Annotated Code of Maryland  
11 (2010 Replacement Volume and 2012 Supplement)

12 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF  
13 MARYLAND, That the Laws of Maryland read as follows:

14 **Article – Tax – General**

15 9–303.

16 (a) The motor fuel tax does not apply to motor fuel that is exported or sold for  
17 exportation from this State.

18 (b) The motor fuel tax does not apply to special fuel:

19 (1) containing dye and sold for uses other than in a licensed motor  
20 vehicle;

21 (2) delivered into a tank used only for heating; or

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1           (3) used for any purpose other than propelling a motor vehicle or  
2 turbine-powered aircraft.

3           (c) The motor fuel tax does not apply to aviation fuel that is bought for use  
4 by:

5           (1) a carrier engaged in the common carriage of individuals or  
6 property under Parts 121, 127, and 129 of the Federal Aviation Regulations;

7           (2) an operator under Part 135 of the Federal Aviation Regulations if  
8 at least 70% of the aviation fuel is used in the common carriage of individuals or  
9 property;

10           (3) the State;

11           (4) a political subdivision of the State;

12           (5) a unit or instrumentality of the United States government; or

13           (6) a foreign government.

14           (d) The motor fuel tax does not apply to motor fuel that is bought by the  
15 Department of General Services for use by State agencies.

16           **(E) THE MOTOR FUEL TAX DOES NOT APPLY TO MOTOR FUEL THAT IS:**

17           **(1) PURCHASED IN BULK BY A COUNTY GOVERNMENT; AND**

18           **(2) DISPENSED AT COUNTY-OWNED FUEL STATIONS FOR USE IN**  
19 **COUNTY-OWNED VEHICLES.**

20           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
21 July 1, 2013.