

SENATE BILL 870

Q5

6lr2982

By: **Senator Young**

Introduced and read first time: February 5, 2016

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Motor Fuel Tax – Aviation Gasoline – Definition**

3 FOR the purpose of altering the definition of aviation gasoline for purposes of the motor
4 fuel tax; and generally relating to the definition of aviation gasoline for purposes of
5 the motor fuel tax.

6 BY repealing and reenacting, without amendments,
7 Article – Tax – General
8 Section 9–101(a) and (g)
9 Annotated Code of Maryland
10 (2010 Replacement Volume and 2015 Supplement)

11 BY repealing and reenacting, with amendments,
12 Article – Tax – General
13 Section 9–101(c)
14 Annotated Code of Maryland
15 (2010 Replacement Volume and 2015 Supplement)

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

18 **Article – Tax – General**

19 9–101.

20 (a) In this title the following words have the meanings indicated.

21 (c) **(1)** “Aviation gasoline” means gasoline that **IS INTENDED TO PROPEL**
22 **GASOLINE–POWERED AIRCRAFT AND:**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 [(1) meets the aviation gasoline standards of specification D-910 of the
2 American Society for Testing and Materials, as amended from time to time; and

3 (2) is used to propel gasoline-powered aircraft]

4 (I) IS INVOICED AS AVIATION GASOLINE; OR

5 (II) IS RECEIVED, SOLD, STORED, OR WITHDRAWN FROM
6 STORAGE BY A PERSON FOR THE PURPOSE OF PROPELLING GASOLINE-POWERED
7 AIRCRAFT.

8 (2) "AVIATION GASOLINE" DOES NOT INCLUDE GASOLINE INTENDED
9 TO PROPEL A MOTOR VEHICLE.

10 (g) "Motor vehicle" means a vehicle that:

11 (1) is self-propelled;

12 (2) is designed to be operated on a public highway; and

13 (3) is not operated only on rails.

14 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
15 1, 2016.