

SENATE BILL 363

Q5, R6
SB 284/17 – B&T

8lr0661

By: **Senators Ready, Bates, Cassilly, Eckardt, Edwards, Hershey, Jennings,
Norman, Salling, Serafini, Simonaire, and Waugh**

Introduced and read first time: January 24, 2018

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Vehicle–Miles–Traveled Tax and Associated Mandated Devices – Prohibition**

3 FOR the purpose of prohibiting the State or a local jurisdiction from imposing or levying a
4 vehicle–miles–traveled tax or certain other similar fees, tolls, or taxes; prohibiting
5 the State or a local jurisdiction from requiring the installation of a device in or on a
6 privately owned vehicle to facilitate the reporting of vehicle miles traveled; providing
7 for the application of certain provisions of this Act; and generally relating to a
8 prohibition against a vehicle–miles–traveled tax and associated mandated devices.

9 BY repealing and reenacting, without amendments,
10 Article – Tax – General
11 Section 9–205
12 Annotated Code of Maryland
13 (2016 Replacement Volume and 2017 Supplement)

14 BY adding to
15 Article – Tax – General
16 Section 9–401 to be under the new subtitle “Subtitle 4. Vehicle–Miles–Traveled Tax
17 – Prohibited”
18 Annotated Code of Maryland
19 (2016 Replacement Volume and 2017 Supplement)

20 BY adding to
21 Article – Transportation
22 Section 22–107
23 Annotated Code of Maryland
24 (2012 Replacement Volume and 2017 Supplement)

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



Article – Tax – General

1

2 9–205.

3 (a) (1) The Comptroller may enter into reciprocal agreements on behalf of this
4 State, with the duly authorized representatives of any other state, that provide for:

5 (i) fuel tax registration of vehicles by motor carriers;

6 (ii) establishment of periodic fuel use reporting and fuel use tax
7 payment requirements by motor carriers; and

8 (iii) disbursement of money that is collected by the Comptroller and
9 is due to other states based on:

10 1. mileage travelled and fuel used in those states; and

11 2. the respective registration fees of those states.

12 (2) The Comptroller may not enter into any reciprocal agreement that
13 would affect:

14 (i) this State’s motor carrier tax rate; or

15 (ii) this State’s registration fee for motor carriers.

16 (b) In exercising the authority granted under subsection (a) of this section, the
17 Comptroller is expressly authorized to:

18 (1) enter into regional or national fuel use tax agreements;

19 (2) become a member of any regional or national conference, group,
20 compact, or similar organization of motor carrier fuel use tax administrators; and

21 (3) enforce the provisions set forth in any regional or national fuel use tax
22 agreements.

23 (c) The agreement provisions shall apply to the fuel use taxation, registration,
24 and reporting requirements of motor carriers subject to the provisions of the agreement
25 without reference to or application of any other statutes of this State.

26 SUBTITLE 4. VEHICLE–MILES–TRAVELED TAX – PROHIBITED.**27 9–401.****28 (A) SUBJECT TO SUBSECTION (B) OF THIS SECTION, THE STATE OR A LOCAL**

1 JURISDICTION MAY NOT DIRECTLY OR INDIRECTLY, INCLUDING THROUGH A
2 THIRD-PARTY AGREEMENT OR AS PART OF A PILOT PROGRAM OR STUDY, IMPOSE OR
3 LEVY:

4 (1) A VEHICLE-MILES-TRAVELED TAX;

5 (2) A MILEAGE-BASED USER FEE;

6 (3) A TOLL BASED ON GLOBAL POSITIONING SATELLITE TRACKING;
7 OR

8 (4) ANY OTHER SIMILAR FORM OF TAX.

9 (B) NOTHING IN THIS SECTION SHALL BE CONSTRUED TO PROHIBIT THE
10 COMPTROLLER FROM ENTERING INTO AND THE STATE FROM ENFORCING AN
11 AGREEMENT IN ACCORDANCE WITH § 9-205 OF THIS TITLE.

12 **Article - Transportation**

13 **22-107.**

14 **THE STATE OR A LOCAL JURISDICTION MAY NOT REQUIRE THE INSTALLATION**
15 **OF A DEVICE IN OR ON A PRIVATELY OWNED VEHICLE TO FACILITATE THE**
16 **REPORTING OF THE NUMBER OF VEHICLE MILES TRAVELED.**

17 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
18 October 1, 2018.