

# SENATE BILL 606

Q5, M1

8lr2092

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By: **Senators Edwards and Serafini**

Introduced and read first time: January 31, 2018

Assigned to: Budget and Taxation

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## A BILL ENTITLED

1 AN ACT concerning

2 **Off-Highway Recreational Vehicles – Excise Titling Tax – Off-Highway**  
3 **Recreational Vehicle Trail Fund**

4 FOR the purpose of establishing the Off-Highway Recreational Vehicle Trail Fund as a  
5 special, nonlapsing fund; specifying the purpose of the Fund; requiring the Secretary  
6 of Natural Resources to administer the Fund; requiring the State Treasurer to hold  
7 the Fund and the Comptroller to account for the Fund; specifying the contents of the  
8 Fund; specifying the purpose for which the Fund may be used; providing for the  
9 investment of money in and expenditures from the Fund; requiring the Comptroller  
10 to transfer a certain percentage of the revenue from the excise tax imposed for  
11 certain certificates of title issued for certain off-highway recreational vehicles to the  
12 Off-Highway Recreational Vehicle Trail Fund; defining a certain term; making a  
13 stylistic change; and generally relating to revenue from the excise tax imposed on  
14 certificates of title issued for off-highway recreational vehicles.

15 BY adding to

16 Article – Natural Resources  
17 Section 5-1011  
18 Annotated Code of Maryland  
19 (2012 Replacement Volume and 2017 Supplement)

20 BY repealing and reenacting, without amendments,

21 Article – Transportation  
22 Section 3-216(f)(2)  
23 Annotated Code of Maryland  
24 (2015 Replacement Volume and 2017 Supplement)

25 BY repealing and reenacting, with amendments,

26 Article – Transportation  
27 Section 13-814  
28 Annotated Code of Maryland

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



(2012 Replacement Volume and 2017 Supplement)

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

**Article – Natural Resources**

**5–1011.**

(A) IN THIS SECTION, “FUND” MEANS THE OFF–HIGHWAY RECREATIONAL  
VEHICLE TRAIL FUND.

(B) THERE IS AN OFF–HIGHWAY RECREATIONAL VEHICLE TRAIL FUND.

(C) THE PURPOSE OF THE FUND IS TO MAINTAIN AND CONSTRUCT TRAILS  
FOR OFF–HIGHWAY RECREATIONAL VEHICLES.

(D) THE SECRETARY SHALL ADMINISTER THE FUND.

(E) (1) THE FUND IS A SPECIAL, NONLAPSING FUND THAT IS NOT  
SUBJECT TO § 7–302 OF THE STATE FINANCE AND PROCUREMENT ARTICLE.

(2) THE STATE TREASURER SHALL HOLD THE FUND SEPARATELY,  
AND THE COMPTROLLER SHALL ACCOUNT FOR THE FUND.

(F) THE FUND CONSISTS OF:

(1) REVENUE DISTRIBUTED TO THE FUND UNDER § 13–814(B) OF THE  
TRANSPORTATION ARTICLE;

(2) MONEY APPROPRIATED IN THE STATE BUDGET FOR THE FUND;  
AND

(3) ANY OTHER MONEY FROM ANY OTHER SOURCE ACCEPTED FOR  
THE BENEFIT OF THE FUND.

(G) THE FUND MAY BE USED ONLY TO MAINTAIN AND CONSTRUCT TRAILS  
FOR OFF–HIGHWAY RECREATIONAL VEHICLES ON LAND THAT IS OWNED OR LEASED  
BY THE DEPARTMENT.

(H) (1) THE STATE TREASURER SHALL INVEST THE MONEY OF THE FUND  
IN THE SAME MANNER AS OTHER STATE MONEY MAY BE INVESTED.

(2) ANY INTEREST EARNINGS OF THE FUND SHALL BE CREDITED TO

1 THE GENERAL FUND OF THE STATE.

2 (I) EXPENDITURES FROM THE FUND MAY BE MADE ONLY IN ACCORDANCE  
3 WITH THE STATE BUDGET.

4 (J) MONEY EXPENDED FROM THE FUND FOR MAINTAINING AND  
5 CONSTRUCTING TRAILS FOR OFF-HIGHWAY RECREATIONAL VEHICLES IS  
6 SUPPLEMENTAL TO AND IS NOT INTENDED TO TAKE THE PLACE OF FUNDING THAT  
7 OTHERWISE WOULD BE APPROPRIATED FOR MAINTAINING AND CONSTRUCTING  
8 TRAILS FOR OFF-HIGHWAY RECREATIONAL VEHICLES.

9 Article – Transportation

10 3–216.

11 (f) (2) Except as provided in paragraphs (3) and (6) of this subsection, no part  
12 of the Transportation Trust Fund may be transferred or diverted to a special fund of the  
13 State, unless approved by the General Assembly through legislation passed by a  
14 three-fifths majority vote of the full standing committee assigned the legislation in each of  
15 the two Houses of the General Assembly and enacted into law. No part of the  
16 Transportation Trust Fund may be transferred or diverted to a special fund of the State  
17 pursuant to the provisions of § 7–209(e)(2) of the State Finance and Procurement Article,  
18 unless the requirements of this paragraph have been satisfied.

19 13–814.

20 (A) [Money] EXCEPT AS PROVIDED IN SUBSECTION (B) OF THIS SECTION,  
21 MONEY collected under this part shall be deposited in the State Treasury and accounted  
22 for on the records of the [State] Comptroller and transferred to the Transportation Trust  
23 Fund.

24 (B) THE COMPTROLLER SHALL TRANSFER 0.5% OF THE REVENUE FROM  
25 THE EXCISE TAX IMPOSED FOR EACH CERTIFICATE OF TITLE ISSUED FOR AN  
26 OFF-HIGHWAY RECREATIONAL VEHICLE UNDER § 13–809 OF THIS SUBTITLE TO THE  
27 OFF-HIGHWAY RECREATIONAL VEHICLE TRAIL FUND ESTABLISHED UNDER §  
28 5–1011 OF THE NATURAL RESOURCES ARTICLE.

29 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
30 1, 2018.