

SENATE BILL 606

Q5, M1

8lr2092

By: **Senators Edwards and Serafini**

Introduced and read first time: January 31, 2018

Assigned to: Budget and Taxation

Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: March 16, 2018

CHAPTER _____

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



(2015 Replacement Volume and 2017 Supplement)

BY repealing and reenacting, with amendments,
Article – Transportation
Section 13–814
Annotated Code of Maryland
(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.~~

1 **(1) MAINTAIN TRAILS FOR OFF-HIGHWAY RECREATIONAL VEHICLES**
2 **ON STATE PARK LAND THAT WAS PURCHASED OR LEASED BY THE DEPARTMENT**
3 **BEFORE JANUARY 1, 2017;**

4 **(2) MAINTAIN AND CONSTRUCT TRAILS FOR OFF-HIGHWAY**
5 **RECREATIONAL VEHICLES ON STATE PARK LAND THAT IS PURCHASED OR LEASED**
6 **BY THE DEPARTMENT ON OR AFTER JANUARY 1, 2017; AND**

7 **(3) MAINTAIN AND CONSTRUCT TRAILS FOR OFF-HIGHWAY**
8 **RECREATIONAL VEHICLES ON ANY LAND THAT IS NOT STATE PARK LAND THAT IS**
9 **PURCHASED OR LEASED BY THE DEPARTMENT.**

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

12 **(2) ANY INTEREST EARNINGS OF THE FUND SHALL BE CREDITED TO**
13 **THE GENERAL FUND OF THE STATE.**

14 **(I) EXPENDITURES FROM THE FUND MAY BE MADE ONLY IN ACCORDANCE**
15 **WITH THE STATE BUDGET.**

16 **(J) MONEY EXPENDED FROM THE FUND FOR MAINTAINING AND**
17 **CONSTRUCTING TRAILS FOR OFF-HIGHWAY RECREATIONAL VEHICLES IS**
18 **SUPPLEMENTAL TO AND IS NOT INTENDED TO TAKE THE PLACE OF FUNDING THAT**
19 **OTHERWISE WOULD BE APPROPRIATED FOR MAINTAINING AND CONSTRUCTING**
20 **TRAILS FOR OFF-HIGHWAY RECREATIONAL VEHICLES.**

21 **Article – Transportation**

22 3–216.

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

31 13–814.

32 **(A) [Money] EXCEPT AS PROVIDED IN SUBSECTION (B) OF THIS SECTION,**
33 **MONEY collected under this part shall be deposited in the State Treasury and accounted**

1 for on the records of the [State] Comptroller and transferred to the Transportation Trust
2 Fund.

3 **(B) THE COMPTROLLER SHALL TRANSFER ~~0.5%~~ 50% OF THE REVENUE**
4 **FROM THE EXCISE TAX IMPOSED FOR EACH CERTIFICATE OF TITLE ISSUED FOR AN**
5 **OFF-HIGHWAY RECREATIONAL VEHICLE UNDER § 13-809 OF THIS SUBTITLE TO THE**
6 **OFF-HIGHWAY RECREATIONAL VEHICLE TRAIL FUND ESTABLISHED UNDER §**
7 **5-1011 OF THE NATURAL RESOURCES ARTICLE.**

8 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
9 1, 2018.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.