

SB1010/233321/1

BY: Budget and Taxation Committee

AMENDMENTS TO SENATE BILL 1010
(First Reading File Bill)

AMENDMENT NO. 1

On page 1, in the sponsor line, strike “and Zucker” and substitute “Zucker, Bailey, Carozza, Cassilly, Corderman, Eckardt, Edwards, Gallion, Hershey, Hough, Jennings, Ready, Reilly, Salling, Simonaire, and West”; strike beginning with “providing” in line 3 down through “period;” in line 5 and substitute “providing that, for a certain period of time, certain motor fuel taxes that would otherwise be imposed do not apply; requiring the Comptroller to pay a refund advance of motor fuel tax to qualifying retailers under certain circumstances; requiring a qualifying retailer to pay certain motor fuel tax to the Comptroller within a certain time after the expiration of the tax-free period; authorizing the Comptroller to suspend certain licenses of a qualifying retailer under certain circumstances; requiring motor carriers to calculate and remit motor carrier tax in a certain manner;”.

AMENDMENT NO. 2

On page 1, strike lines 8 through 18, inclusive, and substitute:

“(a) (1) In this section the following words have the meanings indicated.

(2) “Qualifying fuels” means gasoline other than aviation gasoline, each gallon of special fuel other than clean-burning fuel or turbine fuel, and each gasoline gallon equivalent of clean-burning fuel except electricity.

(3) “Qualifying retailers” means sellers of qualifying fuels to end-use consumers.

(b) Notwithstanding any other provision of law, there shall be a 30-day tax-free period, beginning on the effective date of this Act, during which the motor fuel tax

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imposed under Title 9, Subtitle 3 of the Tax – General Article does not apply to qualifying fuels sold by qualifying retailers.

(c) The Comptroller shall announce the motor fuel tax–free period established under subsection (b) of this section.

(d) It is the intent of the General Assembly that the motor fuel tax–free period shall be reflected in full on sales to end–use consumers of qualifying fuels.

(e) Sales of qualifying fuels made to qualifying retailers or end–use consumers for delivery during the motor fuel tax–free period may not include the motor fuel tax imposed under Title 9, Subtitle 3 of the Tax – General Article.

(f) (1) Qualifying retailers may receive a refund advance for the motor fuel tax previously paid to suppliers on purchases of qualifying fuels.

(2) To receive a refund advance, a qualifying retailer must submit to the Comptroller, in the manner specified by the Comptroller, an accounting of qualifying fuels, in gallons, held for sale on the qualifying retailer’s premises on the effective date of this Act.

(3) The Comptroller shall issue to each qualifying retailer a refund advance equal to the total gallons of qualifying fuel reported under paragraph (2) of this subsection multiplied by the applicable tax per gallon.

(g) (1) Within 30 days after the expiration of the motor fuel tax–free period, a qualifying retailer shall report to the Comptroller, in the manner specified by the Comptroller, an accounting of qualifying fuels, in gallons, held for sale on the qualifying retailer’s premises at midnight on the 30th calendar day after the effective date of this Act.

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(2) With the report required under paragraph (1) of this subsection, a qualifying retailer shall remit to the Comptroller payment equal to the total gallons of qualifying fuel reported under paragraph (1) of this subsection multiplied by the applicable tax per gallon.

(h) At the Comptroller's discretion and notwithstanding any other provision of law, a qualifying retailer's failure to accurately report its gallons of qualifying fuel under subsections (f) and (g) of this section, or failure to make payment in full as required under subsection (g) of this section, may result in suspension of a qualifying retailer's business license or sales and use tax license in the State.

(i) Notwithstanding any other provision of law, motor carriers subject to the tax imposed under Title 9, Subtitle 2 of the Tax – General Article shall calculate and remit the motor carrier tax owed for any reporting period including the motor fuel tax-free period in the manner prescribed by the Comptroller.

(j) End-use consumers of qualifying fuels do not have any right of refund from the State for any motor fuel tax paid in error during the motor fuel tax-free period.”