

# HOUSE BILL 577

Q5, Q4

2lr2571

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By: **Delegate Cox**

Introduced and read first time: January 31, 2022

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Motor Fuel Tax and Sales and Use Tax – Tax Holiday**

3 FOR the purpose of requiring the Comptroller to reduce certain motor fuel tax rates that  
4 would otherwise be imposed during a certain period of time and announce the  
5 reduced motor fuel tax rates for that period; altering the sales and use tax rate  
6 imposed on certain retail sales and the use of certain property and services  
7 purchased during a certain period of time; and generally relating to the motor fuel  
8 tax and sales and use tax.

9 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,  
10 That:

11 (a) Notwithstanding any other provision of law, following the determination of  
12 the motor fuel tax rate to be effective for the fiscal year beginning July 1, 2022, for purposes  
13 of imposing the motor fuel tax in accordance with Title 9 of the Tax – General Article, the  
14 Comptroller shall reduce the motor fuel tax rates imposed on each gallon of gasoline other  
15 than aviation gasoline, each gallon of special fuel other than clean-burning fuel or turbine  
16 fuel, and each gasoline equivalent gallon of clean burning fuel except electricity by 15 cents  
17 for the period beginning after June 30, 2022, but before January 1, 2023, and announce the  
18 reduced motor fuel tax rates for that period.

19 (b) Notwithstanding any other provision of law, for the period beginning after  
20 June 30, 2022, but before October 1, 2022, the sales and use tax rate imposed under Title  
21 11, Subtitle 1 of the Tax – General Article shall equal 0%.

22 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
23 1, 2022.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

