

HOUSE BILL 1486

Q5

EMERGENCY BILL

2lr3312
CF SB 1010

By: Delegates Johnson, Guyton, Bagnall, Crosby, Ebersole, Henson, D. Jones, Watson, Bhandari, Jackson, Kerr, Amprey, Anderson, Attar, Atterbeary, B. Barnes, D. Barnes, Barve, Belcastro, C. Branch, T. Branch, Bridges, Brooks, Cardin, Chang, Charles, Clippinger, Crutchfield, Cullison, Davis, Feldmark, W. Fisher, Foley, Forbes, Fraser-Hidalgo, Gilchrist, Harrison, Hill, Holmes, Howell, Ivey, A. Jones, R. Jones, Kaiser, Kelly, Landis, Lehman, J. Lewis, R. Lewis, Lierman, Lisanti, Lopez, Luedtke, McIntosh, Patterson, Pena-Melnyk, Pendergrass, Prettyman, Proctor, Qi, Reznik, Rogers, Sample-Hughes, Shetty, Stein, Toles, Turner, Valderrama, Valentino-Smith, Walker, Washington, Wells, Wilkins, Williams, Wilson, K. Young, and P. Young

Rules suspended

Introduced and read first time: March 5, 2022

Rules suspended

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Motor Fuel Taxes – Tax-Free Period**

3 FOR the purpose of providing that, for a certain period of time, certain motor fuel taxes
4 that would otherwise be imposed shall not apply; requiring the Comptroller to
5 announce the motor fuel tax-free period; and generally relating to motor fuel taxes.

6 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
7 That:

8 (a) Notwithstanding any other provision of law, there shall be a 30-day tax-free
9 period, beginning on the effective date of this Act, during which the motor fuel tax imposed
10 under Title 9 of the Tax – General Article on each gallon of gasoline other than aviation
11 gasoline, each gallon of special fuel other than clean-burning fuel or turbine fuel, and each
12 gasoline equivalent gallon of clean-burning fuel except electricity may not apply.

13 (b) The Comptroller shall announce the motor fuel tax-free period established
14 under subsection (a) of this section.

15 (c) It is the intent of the General Assembly that the motor fuel tax-free period

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 established under subsection (a) of this section shall be reflected in sales to consumers of
2 gasoline, special fuel other than clean-burning fuel or turbine fuel, and gasoline equivalent
3 gallon of clean-burning fuel except electricity.

4 SECTION 2. AND BE IT FURTHER ENACTED, That this Act is an emergency
5 measure, is necessary for the immediate preservation of the public health or safety, has
6 been passed by a ye and nay vote supported by three-fifths of all the members elected to
7 each of the two Houses of the General Assembly, and shall take effect from the date it is
8 enacted.