

# SENATE BILL 1010

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EMERGENCY BILL

2lr3315  
CF 2lr3312

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By: **The President and Senators Augustine, Beidle, Benson, Carter, Elfreth, Ellis, Feldman, Griffith, Guzzone, Hayes, Hester, Hettleman, Jackson, Kagan, Kelley, King, Klausmeier, Kramer, Lam, Lee, McCray, Patterson, Pinsky, Rosapepe, Smith, Sydnor, Waldstreicher, Washington, Watson, Young, and Zucker**

Constitutional Requirements Complied with for Introduction in the last 35 Days of Session  
Introduced and read first time: March 1, 2022

Assigned to: Budget and Taxation

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

19 SECTION 2. AND BE IT FURTHER ENACTED, That this Act is an emergency  
20 measure, is necessary for the immediate preservation of the public health or safety, has  
21 been passed by a yea and nay vote supported by three-fifths of all the members elected to

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 each of the two Houses of the General Assembly, and shall take effect from the date it is  
2 enacted.