

HOUSE BILL 1268

Q3, R2

3lr3090

By: **Delegate Howard**

Introduced and read first time: February 20, 2023

Assigned to: Rules and Executive Nominations

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax – Credit for Electric Autocycles, Bicycles, and Motorcycles**

3 FOR the purpose of allowing a credit against the State income tax for a certain amount of
4 the purchase price of certain electric autocycles, bicycles, or motorcycles purchased
5 for personal use during the taxable year; and generally relating to an income tax
6 credit for electric autocycles, bicycles, and motorcycles.

7 BY adding to

8 Article – Tax – General

9 Section 10–757

10 Annotated Code of Maryland

11 (2022 Replacement Volume)

12 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
13 That the Laws of Maryland read as follows:

14 **Article – Tax – General**

15 **10–757.**

16 **(A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS**
17 **INDICATED.**

18 **(2) “AUTOCYCLE” HAS THE MEANING STATED IN § 11–103.4 OF THE**
19 **TRANSPORTATION ARTICLE.**

20 **(3) “MOTORCYCLE” HAS THE MEANING STATED IN § 11–136 OF THE**
21 **TRANSPORTATION ARTICLE.**

22 **(4) “QUALIFIED VEHICLE” MEANS:**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **(I) AN ELECTRIC BICYCLE, AS DEFINED UNDER § 11-117.1 OF**
2 **THE TRANSPORTATION ARTICLE;**

3 **(II) A TWO-WHEELED ZERO-EMISSION ELECTRIC MOTORCYCLE;**
4 **OR**

5 **(III) A THREE-WHEELED ZERO-EMISSION ELECTRIC**
6 **MOTORCYCLE OR AUTOCYCLE.**

7 **(B) SUBJECT TO THE LIMITATIONS OF THIS SECTION, AN INDIVIDUAL MAY**
8 **CLAIM A CREDIT AGAINST THE STATE INCOME TAX FOR THE ACTUAL PURCHASE**
9 **PRICE OF A QUALIFIED VEHICLE THAT IS PURCHASED FOR PERSONAL USE DURING**
10 **THE TAXABLE YEAR.**

11 **(C) FOR ANY TAXABLE YEAR, THE CREDIT ALLOWED UNDER THIS SECTION**
12 **MAY NOT EXCEED THE LESSER OF:**

13 **(1) \$500 FOR EACH QUALIFIED VEHICLE; OR**

14 **(2) THE STATE INCOME TAX FOR THAT TAXABLE YEAR.**

15 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
16 1, 2023, and shall be applicable to all taxable years beginning after December 31, 2022.