

# HOUSE BILL 1215

Q7, R2

4lr0578

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By: **Delegate Korman**

Introduced and read first time: February 8, 2024

Assigned to: Environment and Transportation and Economic Matters

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## A BILL ENTITLED

1 AN ACT concerning

2 **Transportation Financing – Retail Delivery Fee and Transportation Network**  
3 **Company Impact Fee**  
4 **(Transportation Funding Act of 2024)**

5 FOR the purpose of pledging certain revenues from a retail delivery fee and a  
6 transportation network company impact fee to paying the principal of and interest  
7 on consolidated transportation bonds issued by the Department of Transportation;  
8 establishing a Retail Delivery Fee and Transportation Network Company Impact  
9 Fee Account in the Transportation Trust Fund; requiring the Department to allocate  
10 the Retail Delivery Fee and Transportation Network Company Impact Fee Account  
11 for certain transportation purposes; imposing a retail delivery fee on retail deliveries  
12 in the State made by certain vendors and marketplace facilitators; requiring certain  
13 vendors and marketplace facilitators to collect the retail delivery fee from a buyer or  
14 pay the fee on behalf of a buyer; imposing a transportation network company impact  
15 fee on passenger trips that originate in the State; requiring a transportation network  
16 company to collect the transportation network company impact fee from a passenger  
17 on behalf of a transportation network operator or pay the fee on behalf of a  
18 passenger; and generally relating to funding transportation through the imposition  
19 of fees on retail deliveries and transportation network companies.

20 BY repealing and reenacting, with amendments,  
21 Article – Transportation  
22 Section 3–215 and 3–216(c)(2)(i)  
23 Annotated Code of Maryland  
24 (2020 Replacement Volume and 2023 Supplement)

25 BY repealing and reenacting, without amendments,  
26 Article – Transportation  
27 Section 3–216(a)  
28 Annotated Code of Maryland  
29 (2020 Replacement Volume and 2023 Supplement)

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 BY adding to  
2 Article – Transportation  
3 Section 3–216(d)(5); and 18.8–101 through 18.8–106 to be under the new title “Title  
4 18.8. Retail Delivery Fee and Transportation Network Company Impact Fee”  
5 Annotated Code of Maryland  
6 (2020 Replacement Volume and 2023 Supplement)

7 BY adding to  
8 Article – Public Utilities  
9 Section 10–408  
10 Annotated Code of Maryland  
11 (2020 Replacement Volume and 2023 Supplement)

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

14 **Article – Transportation**

15 3–215.

16 (a) (1) For the purpose of paying the principal of and interest on consolidated  
17 transportation bonds as they become due and payable, there is hereby levied and imposed  
18 an annual tax that consists of the taxes specified in this section and, to the extent necessary  
19 and except as otherwise provided in this subsection, that shall be used and applied  
20 exclusively for that purpose.

21 (2) The required use and application of the tax under paragraph (1) of this  
22 subsection is subject only to the prior use and application of one or all or any combination  
23 of the taxes specified in this section to meet the debt service on all of the following bonds  
24 while they are outstanding and unpaid and to the payment of which any part of those taxes  
25 has been pledged:

26 (i) Bonds of prior issues; and

27 (ii) Bonds of any series of county transportation bonds issued under  
28 Subtitle 3 of this title.

29 (b) The tax levied and imposed by this section consists of that part of the following  
30 taxes that are retained to the credit of the Department after distributions to the political  
31 subdivisions:

32 (1) The motor fuel tax revenue distributed under §§ 2–1103(2), 2–1103(3),  
33 and 2–1104(a)(3) of the Tax – General Article;

1           (2)    The motor fuel tax revenue attributable to the sales and use tax  
2 equivalent rate imposed under § 9–306 of the Tax – General Article and distributed under  
3 § 2–1103(4) of the Tax – General Article;

4           (3)    The income tax revenue distributed under § 2–614 of the Tax – General  
5 Article;

6           (4)    The excise tax imposed on vehicles by Part II of Title 13, Subtitle 8 of  
7 this article; [and]

8           (5)    The sales and use tax revenues distributed under § 2–1302.1 of the Tax  
9 – General Article; AND

10           **(6)    THE RETAIL DELIVERY FEE AND TRANSPORTATION NETWORK**  
11 **COMPANY IMPACT FEE REVENUES ALLOCATED UNDER § 3–216(D)(5)(I)1 OF THIS**  
12 **SUBTITLE.**

13           (c)    As long as any consolidated transportation bonds are outstanding and unpaid,  
14 and except as provided in § 3–104 of this title, there shall be deposited and maintained in  
15 a sinking fund to be maintained by the State Treasurer to secure the payment of the  
16 principal of and interest on the bonds, annually or more often, as received, so much of the  
17 proceeds of the tax levied and imposed under this section, together with all other funds  
18 received by the Department and credited to the Transportation Trust Fund, as are  
19 necessary to maintain in the sinking fund a sum equal to the amount required to pay the  
20 principal of and interest on the outstanding and unpaid bonds that will become due and  
21 payable in the current calendar year and the next succeeding calendar year.

22           (d)    The tax levied and imposed by this section is irrevocably pledged to the  
23 payment of the principal of and interest on consolidated transportation bonds as they  
24 become due and payable, and no part of the tax or other funds applicable to debt service on  
25 the bonds may be repealed, diminished, or applied to any other purpose until:

26           (1)    The bonds and the interest on them have become due and fully paid; or

27           (2)    Adequate and complete provision for payment of the principal and  
28 interest has been made.

29           (e)    (1)    In this subsection “government obligations” means direct obligations of,  
30 or obligations the principal of and interest on which are unconditionally guaranteed by the  
31 United States of America.

32           (2)    Adequate and complete provision for payment of the principal and  
33 interest of any issue or series of consolidated transportation bonds may be made by the  
34 Secretary and the State Treasurer by making a transfer of government obligations from  
35 the Transportation Trust Fund to the State Treasurer or to a bank or trust company as  
36 escrow fund agent in an amount which, together with the income due thereon, will be

1 sufficient to pay in full when due the maturing principal of and interest on the consolidated  
2 transportation bonds.

3 (3) To the extent that adequate and complete provision has been made for  
4 the payment of consolidated transportation bonds under this title those bonds shall no  
5 longer be deemed to be outstanding and unpaid under this title.

6 3–216.

7 (a) There is a Transportation Trust Fund for the Department.

8 (c) (2) (i) The Gasoline and Motor Vehicle Revenue Account, the Driver  
9 Education Account, [and] the Motorcycle Safety Program Account, **AND THE RETAIL  
10 DELIVERY FEE AND TRANSPORTATION NETWORK COMPANY IMPACT FEE  
11 ACCOUNT** shall be maintained in the Transportation Trust Fund.

12 (d) **(5) (I) THE DEPARTMENT SHALL ALLOCATE THE FUNDS IN THE  
13 RETAIL DELIVERY FEE AND TRANSPORTATION NETWORK COMPANY IMPACT FEE  
14 ACCOUNT FOR THE FOLLOWING PURPOSES, IN THE MANNER THE DEPARTMENT  
15 DETERMINES IS APPROPRIATE:**

16 1. **CAPITAL NEEDS IDENTIFIED IN THE ASSESSMENT  
17 CONDUCTED UNDER § 7–309 OF THIS ARTICLE; AND**

18 2. **DISTRIBUTION TO COUNTIES AND MUNICIPALITIES  
19 FOR THE PURPOSES SPECIFIED IN § 8–408 OF THIS ARTICLE.**

20 **(II) IF ANY FUNDS REMAIN IN THE RETAIL DELIVERY FEE AND  
21 NETWORK TRANSPORTATION COMPANY IMPACT FEE ACCOUNT AFTER THE  
22 ALLOCATIONS UNDER SUBPARAGRAPH (I) OF THIS PARAGRAPH, THE DEPARTMENT  
23 SHALL ALLOCATE THE REMAINING FUND BALANCE TO THE LOCALLY OPERATED  
24 TRANSIT SYSTEM GRANT PROGRAM UNDER § 4–322 OF THIS ARTICLE.**

25 **TITLE 18.8. RETAIL DELIVERY FEE AND TRANSPORTATION NETWORK COMPANY  
26 IMPACT FEE.**

27 **18.8–101.**

28 **(A) IN THIS TITLE THE FOLLOWING WORDS HAVE THE MEANINGS  
29 INDICATED.**

30 **(B) “MARKETPLACE FACILITATOR” HAS THE MEANING STATED IN § 11–101  
31 OF THE TAX – GENERAL ARTICLE.**

1 (C) (1) "RETAIL DELIVERY" MEANS A DELIVERY TO A PERSON LOCATED  
2 IN THE STATE OF TANGIBLE PERSONAL PROPERTY PURCHASED BY A PERSON  
3 LOCATED IN THE STATE AS PART OF A RETAIL SALE THAT IS SUBJECT TO THE SALES  
4 AND USE TAX.

5 (2) "RETAIL DELIVERY" DOES NOT INCLUDE PICKUP AT THE  
6 VENDOR'S PLACE OF BUSINESS, INCLUDING CURBSIDE DELIVERY.

7 (D) "RETAIL DELIVERY FEE" MEANS THE FEE IMPOSED UNDER THIS TITLE  
8 ON A RETAIL DELIVERY.

9 (E) "RETAIL SALE" HAS THE MEANING STATED IN § 11-101 OF THE TAX -  
10 GENERAL ARTICLE.

11 (F) "SALES AND USE TAX" MEANS THE TAX IMPOSED UNDER TITLE 11 OF  
12 THE TAX - GENERAL ARTICLE.

13 (G) "TANGIBLE PERSONAL PROPERTY" HAS THE MEANING STATED IN §  
14 11-101 OF THE TAX - GENERAL ARTICLE.

15 (H) "VENDOR" HAS THE MEANING STATED IN § 11-101 OF THE TAX -  
16 GENERAL ARTICLE.

17 18.8-102.

18 A RETAIL DELIVERY FEE AND THE REQUIREMENTS OF THIS TITLE APPLY ONLY  
19 TO:

20 (1) A VENDOR THAT MADE RETAIL SALES TOTALING \$500,000 OR  
21 MORE:

22 (I) IN THE PREVIOUS CALENDAR YEAR; OR

23 (II) SUBJECT TO § 18.8-105(A)(2) OF THIS TITLE, IN THE  
24 CURRENT CALENDAR YEAR; OR

25 (2) A MARKETPLACE FACILITATOR THAT FACILITATED RETAIL SALES  
26 OF MARKETPLACE SELLERS TOTALING \$100,000 OR MORE:

27 (I) IN THE PREVIOUS CALENDAR YEAR; OR

28 (II) SUBJECT TO § 18.8-105(A)(3) OF THIS TITLE, IN THE  
29 CURRENT CALENDAR YEAR.

1 18.8–103.

2 (A) (1) SUBJECT TO PARAGRAPH (2) OF THIS SUBSECTION, A VENDOR OR  
3 MARKETPLACE FACILITATOR SHALL PAY A RETAIL DELIVERY FEE EQUAL TO 50  
4 CENTS ON EACH RETAIL DELIVERY TRANSACTION THE VENDOR OR MARKETPLACE  
5 FACILITATOR MAKES IN THE STATE.

6 (2) (I) THE RETAIL DELIVERY FEE SHALL BE INCREASED ON JULY  
7 1, 2026, AND JULY 1 EACH SUBSEQUENT YEAR IN ACCORDANCE WITH THIS  
8 PARAGRAPH.

9 (II) ON OR BEFORE JUNE 1 EACH YEAR, THE COMPTROLLER  
10 SHALL DETERMINE AND ANNOUNCE:

11 1. THE GROWTH IN THE CONSUMER PRICE INDEX FOR  
12 ALL URBAN CONSUMERS AS DETERMINED BY THE COMPTROLLER UNDER  
13 SUBPARAGRAPH (III) OF THIS PARAGRAPH; AND

14 2. THE RETAIL DELIVERY FEE EFFECTIVE FOR THE  
15 FISCAL YEAR BEGINNING ON THE FOLLOWING JULY 1 AS DETERMINED BY THE  
16 COMPTROLLER UNDER SUBPARAGRAPH (IV) OF THIS PARAGRAPH.

17 (III) 1. IN THIS SUBPARAGRAPH, “CONSUMER PRICE INDEX  
18 FOR ALL URBAN CONSUMERS” MEANS THE INDEX PUBLISHED MONTHLY BY THE  
19 BUREAU OF LABOR STATISTICS OF THE U.S. DEPARTMENT OF LABOR THAT IS THE  
20 U.S. CITY AVERAGE OF ALL ITEMS IN A BASKET OF CONSUMER GOODS AND  
21 SERVICES.

22 2. THE PERCENTAGE GROWTH IN THE CONSUMER  
23 PRICE INDEX FOR ALL URBAN CONSUMERS SHALL BE DETERMINED BY COMPARING  
24 THE AVERAGE OF THE INDEX FOR THE 12 MONTHS ENDING ON THE PRECEDING  
25 APRIL 30 TO THE AVERAGE OF THE INDEX FOR THE PRIOR 12 MONTHS.

26 (IV) SUBJECT TO SUBPARAGRAPH (V) OF THIS PARAGRAPH, ON  
27 JULY 1 EACH YEAR, THE RETAIL DELIVERY FEE SHALL BE INCREASED BY THE  
28 AMOUNT, ROUNDED TO THE NEAREST ONE-TENTH OF A CENT, THAT EQUALS THE  
29 PRODUCT OF MULTIPLYING:

30 1. THE RETAIL DELIVERY FEE IN EFFECT ON THE DATE  
31 OF THE COMPTROLLER’S ANNOUNCEMENT UNDER SUBPARAGRAPH (II) OF THIS  
32 PARAGRAPH; AND

1                   **2. THE PERCENTAGE GROWTH IN THE CONSUMER**  
2 **PRICE INDEX FOR ALL URBAN CONSUMERS.**

3                   **(V) 1. IF THERE IS A DECLINE OR NO GROWTH IN THE**  
4 **CONSUMER PRICE INDEX FOR ALL URBAN CONSUMERS, THE RETAIL DELIVERY FEE**  
5 **SHALL REMAIN UNCHANGED.**

6                   **2. ANY INCREASE IN THE RETAIL DELIVERY FEE UNDER**  
7 **SUBPARAGRAPH (IV) OF THIS PARAGRAPH MAY NOT BE GREATER THAN 8% OF THE**  
8 **RETAIL DELIVERY FEE EFFECTIVE IN THE PREVIOUS YEAR.**

9                   **(B) (1) A VENDOR OR MARKETPLACE FACILITATOR MAY COLLECT THE**  
10 **RETAIL DELIVERY FEE FROM THE BUYER.**

11                   **(2) IF A VENDOR OR MARKETPLACE FACILITATOR COLLECTS THE**  
12 **RETAIL DELIVERY FEE FROM THE BUYER, THE RETAIL DELIVERY FEE SHALL BE:**

13                   **(I) CHARGED IN ADDITION TO ANY OTHER DELIVERY FEE**  
14 **ASSESSED BY THE VENDOR OR MARKETPLACE FACILITATOR;**

15                   **(II) ITEMIZED AS A SEPARATE LINE ITEM ON THE BUYER'S**  
16 **RECEIPT, INVOICE, OR OTHER BILL OF SALE, DISTINCT FROM THE SALES PRICE,**  
17 **SALES AND USE TAX, OR ANY OTHER TAX OR FEE IMPOSED; AND**

18                   **(III) LISTED ON THE RECEIPT, INVOICE, OR OTHER BILL OF SALE**  
19 **AS "ROAD IMPACT FEE".**

20                   **(C) A RETAIL DELIVERY FEE SHALL BE ASSESSED ONLY ONCE PER**  
21 **TRANSACTION REGARDLESS OF WHETHER THE:**

22                   **(1) TANGIBLE PERSONAL PROPERTY PURCHASED IS DELIVERED IN**  
23 **ONE SHIPMENT OR MULTIPLE SHIPMENTS; OR**

24                   **(2) PURCHASE CONTAINS ONE ITEM OR MULTIPLE ITEMS OF**  
25 **TANGIBLE PERSONAL PROPERTY.**

26                   **(D) THE RETAIL DELIVERY FEE MAY NOT BE REFUNDED TO THE BUYER**  
27 **UNLESS THE RETAIL DELIVERY IS CANCELED BY THE BUYER, VENDOR,**  
28 **MARKETPLACE FACILITATOR, OR DELIVERY PROVIDER.**

29 **18.8-104.**

1 THE RETAIL DELIVERY FEE DOES NOT APPLY TO THE SALE OR PURCHASE OF  
2 TANGIBLE PERSONAL PROPERTY THAT IS EXEMPT FROM THE SALES AND USE TAX.

3 18.8-105.

4 (A) (1) A VENDOR OR MARKETPLACE FACILITATOR SHALL COLLECT AND  
5 REMIT THE RETAIL DELIVERY FEE TO THE COMPTROLLER IN THE MANNER  
6 PRESCRIBED BY THE COMPTROLLER.

7 (2) A VENDOR THAT DID NOT MAKE RETAIL SALES TOTALING  
8 \$500,000 OR MORE IN THE PREVIOUS CALENDAR YEAR SHALL REMIT THE RETAIL  
9 DELIVERY FEE TO THE COMPTROLLER BEGINNING ON OR BEFORE THE FIRST DAY  
10 OF THE MONTH THAT IS 60 DAYS AFTER THE MONTH IN WHICH THE VENDOR MAKES  
11 RETAIL SALES TOTALING \$500,000 OR MORE IN THE CURRENT CALENDAR YEAR.

12 (3) A MARKETPLACE FACILITATOR THAT DID NOT FACILITATE  
13 RETAIL SALES OF MARKETPLACE SELLERS TOTALING \$100,000 OR MORE IN THE  
14 PREVIOUS CALENDAR YEAR SHALL REMIT THE RETAIL DELIVERY FEE TO THE  
15 COMPTROLLER BEGINNING ON OR BEFORE THE FIRST DAY OF THE MONTH THAT IS  
16 60 DAYS AFTER THE MONTH IN WHICH THE MARKETPLACE FACILITATOR  
17 FACILITATES THE RETAIL SALES OF MARKETPLACE SELLERS TOTALING \$100,000  
18 OR MORE IN THE CURRENT CALENDAR YEAR.

19 (B) (1) A VENDOR OR MARKETPLACE FACILITATOR SHALL:

20 (i) REPORT THE RETAIL DELIVERY FEE ON A RETURN  
21 PRESCRIBED BY THE COMPTROLLER; AND

22 (ii) REMIT THE RETAIL DELIVERY FEE WITH THE RETURN.

23 (2) A VENDOR OR MARKETPLACE FACILITATOR SHALL FILE AND PAY  
24 THE RETAIL DELIVERY FEE USING THE FILING CYCLE AND DUE DATES PRESCRIBED  
25 BY THE COMPTROLLER UNDER SUBSECTION (A)(1) OF THIS SECTION.

26 (C) (1) A VENDOR OR MARKETPLACE FACILITATOR THAT COLLECTS THE  
27 RETAIL DELIVERY FEE FROM THE BUYER SHALL COLLECT THE RETAIL DELIVERY  
28 FEE IN THE SAME MANNER AS THE SALES AND USE TAX.

29 (2) A VENDOR OR MARKETPLACE FACILITATOR USING A  
30 THIRD-PARTY ENTITY TO COLLECT AND REMIT THE SALES AND USE TAX MAY ELECT  
31 TO HAVE THE THIRD-PARTY ENTITY COLLECT AND REMIT THE RETAIL DELIVERY  
32 FEE.





1           **(2) A TRANSPORTATION NETWORK COMPANY SHALL COLLECT THE**  
2 **TRANSPORTATION NETWORK COMPANY IMPACT FEE.**

3           **(3) (I) SUBJECT TO PARAGRAPH (4) OF THIS SUBSECTION AND**  
4 **EXCEPT AS PROVIDED IN SUBPARAGRAPH (II) OF THIS PARAGRAPH, THE**  
5 **TRANSPORTATION NETWORK COMPANY IMPACT FEE IS 50 CENTS FOR EACH**  
6 **PASSENGER TRIP.**

7           **(II) SUBJECT TO PARAGRAPH (4) OF THIS SUBSECTION, THE**  
8 **TRANSPORTATION NETWORK COMPANY IMPACT FEE FOR A PASSENGER TRIP**  
9 **PROVIDED USING A FUEL CELL ELECTRIC VEHICLE OR A PLUG-IN ELECTRIC DRIVE**  
10 **VEHICLE, AS THOSE TERMS ARE DEFINED IN TITLE 11, SUBTITLE 1 OF THE**  
11 **TRANSPORTATION ARTICLE, IS 25 CENTS FOR EACH PASSENGER TRIP.**

12           **(4) (I) THE TRANSPORTATION NETWORK COMPANY IMPACT FEE**  
13 **SHALL BE INCREASED ON JULY 1, 2026, AND JULY 1 EACH SUBSEQUENT YEAR IN**  
14 **ACCORDANCE WITH THIS PARAGRAPH.**

15           **(II) ON OR BEFORE JUNE 1 EACH YEAR, THE COMPTROLLER**  
16 **SHALL DETERMINE AND ANNOUNCE:**

17                   **1. THE GROWTH IN THE CONSUMER PRICE INDEX FOR**  
18 **ALL URBAN CONSUMERS AS DETERMINED BY THE COMPTROLLER UNDER**  
19 **SUBPARAGRAPH (III) OF THIS PARAGRAPH; AND**

20                   **2. THE TRANSPORTATION NETWORK COMPANY IMPACT**  
21 **FEE EFFECTIVE FOR THE FISCAL YEAR BEGINNING ON THE FOLLOWING JULY 1 AS**  
22 **DETERMINED BY THE COMPTROLLER UNDER SUBPARAGRAPH (IV) OF THIS**  
23 **PARAGRAPH.**

24           **(III) 1. IN THIS SUBPARAGRAPH, “CONSUMER PRICE INDEX**  
25 **FOR ALL URBAN CONSUMERS” MEANS THE INDEX PUBLISHED MONTHLY BY THE**  
26 **BUREAU OF LABOR STATISTICS OF THE U.S. DEPARTMENT OF LABOR THAT IS THE**  
27 **U.S. CITY AVERAGE OF ALL ITEMS IN A BASKET OF CONSUMER GOODS AND**  
28 **SERVICES.**

29                   **2. THE PERCENTAGE GROWTH IN THE CONSUMER**  
30 **PRICE INDEX FOR ALL URBAN CONSUMERS SHALL BE DETERMINED BY COMPARING**  
31 **THE AVERAGE OF THE INDEX FOR THE 12 MONTHS ENDING ON THE PRECEDING**  
32 **APRIL 30 TO THE AVERAGE OF THE INDEX FOR THE PRIOR 12 MONTHS.**

33           **(IV) SUBJECT TO SUBPARAGRAPH (V) OF THIS PARAGRAPH, ON**  
34 **JULY 1 EACH YEAR, THE TRANSPORTATION NETWORK COMPANY IMPACT FEE SHALL**

1 BE INCREASED BY THE AMOUNT, ROUNDED TO THE NEAREST ONE-TENTH OF A CENT,  
2 THAT EQUALS THE PRODUCT OF MULTIPLYING:

3 1. THE TRANSPORTATION NETWORK COMPANY IMPACT  
4 FEE IN EFFECT ON THE DATE OF THE COMPTROLLER'S ANNOUNCEMENT UNDER  
5 SUBPARAGRAPH (II) OF THIS PARAGRAPH; AND

6 2. THE PERCENTAGE GROWTH IN THE CONSUMER  
7 PRICE INDEX FOR ALL URBAN CONSUMERS.

8 (V) 1. IF THERE IS A DECLINE OR NO GROWTH IN THE  
9 CONSUMER PRICE INDEX FOR ALL URBAN CONSUMERS, THE TRANSPORTATION  
10 NETWORK COMPANY IMPACT FEE SHALL REMAIN UNCHANGED.

11 2. ANY INCREASE IN THE TRANSPORTATION NETWORK  
12 COMPANY IMPACT FEE UNDER SUBPARAGRAPH (IV) OF THIS PARAGRAPH MAY NOT  
13 BE GREATER THAN 8% OF THE TRANSPORTATION NETWORK COMPANY IMPACT FEE  
14 EFFECTIVE IN THE PREVIOUS YEAR.

15 (C) (1) A TRANSPORTATION NETWORK COMPANY MAY COLLECT THE  
16 TRANSPORTATION NETWORK COMPANY IMPACT FEE FROM A PASSENGER ON  
17 BEHALF OF A TRANSPORTATION NETWORK OPERATOR.

18 (2) IF A TRANSPORTATION NETWORK COMPANY COLLECTS THE  
19 TRANSPORTATION NETWORK COMPANY IMPACT FEE FROM THE PASSENGER:

20 (I) THE TRANSPORTATION NETWORK COMPANY IMPACT FEE  
21 SHALL BE CHARGED IN ADDITION TO ANY OTHER TAX OR FEE; AND

22 (II) THE TRANSPORTATION NETWORK COMPANY SHALL SHOW  
23 THE IMPACT FEE AS A SEPARATE LINE ITEM ON THE PASSENGER'S RECEIPT,  
24 INVOICE, OR OTHER BILL OF SALE, DISTINCT FROM THE TRANSACTION PRICE AND  
25 ANY OTHER TAX OR FEE IMPOSED.

26 (3) THE RECEIPT, INVOICE, OR OTHER BILL OF SALE SHALL LIST THE  
27 IMPACT FEE AS "TRANSPORTATION NETWORK COMPANY IMPACT FEE".

28 (4) A TRANSPORTATION NETWORK COMPANY THAT PAYS THE  
29 TRANSPORTATION NETWORK COMPANY IMPACT FEE ON BEHALF OF A PASSENGER  
30 SHALL REMIT THE FEE TO THE COMPTROLLER AS IF THE FEE HAD BEEN COLLECTED  
31 FROM THE PASSENGER ON THE DATE OF THE PASSENGER TRIP.

32 (D) A TRANSPORTATION NETWORK COMPANY SHALL:

1           **(1) REPORT THE TRANSPORTATION NETWORK COMPANY IMPACT FEE**  
2 **ON A FORM PRESCRIBED BY THE COMPTROLLER; AND**

3           **(2) REMIT THE TRANSPORTATION NETWORK COMPANY IMPACT FEE**  
4 **TO THE COMPTROLLER NOT LATER THAN 30 DAYS AFTER THE END OF A CALENDAR**  
5 **QUARTER, OR AS OTHERWISE SPECIFIED BY THE COMPTROLLER IN REGULATIONS.**

6           **(E) EXCEPT AS OTHERWISE PROVIDED IN THIS SECTION, THE AUDIT,**  
7 **ASSESSMENT, REFUND, PENALTY, INTEREST, ENFORCEMENT, COLLECTION**  
8 **REMEDIES, APPEAL, AND ADMINISTRATIVE PROVISIONS THAT ARE APPLICABLE TO**  
9 **AN ASSESSMENT IMPOSED UNDER § 10-406 OF THIS SUBTITLE APPLY TO THE**  
10 **TRANSPORTATION NETWORK COMPANY IMPACT FEE.**

11           **(F) THE COMPTROLLER SHALL PAY INTEREST ON AN OVERPAYMENT**  
12 **REFUNDED OR CREDITED TO A TRANSPORTATION NETWORK COMPANY FROM THE**  
13 **DATE OF PAYMENT OF THE TRANSPORTATION NETWORK COMPANY IMPACT FEE**  
14 **UNTIL THE DATE THE REFUND IS PAID OR CREDITED.**

15           **(G) (1) THE COMPTROLLER SHALL RETAIN FUNDS FROM THE**  
16 **TRANSPORTATION NETWORK COMPANY IMPACT FEE TO COVER THE COSTS OF**  
17 **ADMINISTERING THE FEE.**

18           **(2) AFTER RETAINING THE FUNDS REQUIRED TO ADMINISTER THE**  
19 **RETAIL DELIVERY FEE UNDER PARAGRAPH (1) OF THIS SUBSECTION, THE**  
20 **COMPTROLLER SHALL DEPOSIT THE BALANCE OF THE REVENUE FROM THE**  
21 **TRANSPORTATION NETWORK COMPANY IMPACT FEE IN THE RETAIL DELIVERY FEE**  
22 **AND TRANSPORTATION NETWORK COMPANY IMPACT FEE ACCOUNT IN THE**  
23 **TRANSPORTATION TRUST FUND.**

24           **(H) THE COMPTROLLER MAY ADOPT REGULATIONS OR OTHER**  
25 **REQUIREMENTS OR PROCEDURES TO CARRY OUT THE PROVISIONS OF THIS**  
26 **SECTION, INCLUDING REQUIREMENTS AND PROCEDURES REGARDING THE**  
27 **ADMINISTRATION, COLLECTION, AND ENFORCEMENT OF THE TRANSPORTATION**  
28 **NETWORK COMPANY IMPACT FEE.**

29           **(I) THIS SECTION MAY NOT BE CONSTRUED TO HAVE ANY EFFECT ON AN**  
30 **ASSESSMENT IMPOSED UNDER § 10-406 OF THIS SUBTITLE.**

31           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
32 1, 2025.