

HOUSE BILL 1215

Q7, R2

4lr0578

By: **Delegate Korman**

Introduced and read first time: February 8, 2024

Assigned to: Environment and Transportation and Economic Matters

A BILL ENTITLED

AN ACT concerning

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

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

BY repealing and reenacting, with amendments,

Article – Transportation

Section 3–215 and 3–216(c)(2)(i)

Annotated Code of Maryland

(2020 Replacement Volume and 2023 Supplement)

BY repealing and reenacting, without amendments,

Article – Transportation

Section 3–216(a)

Annotated Code of Maryland

(2020 Replacement Volume and 2023 Supplement)

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



BY adding to

Article – Transportation

Section 3–216(d)(5); and 18.8–101 through 18.8–106 to be under the new title “Title

18.8. Retail Delivery Fee and Transportation Network Company Impact Fee”

Annotated Code of Maryland

(2020 Replacement Volume and 2023 Supplement)

BY adding to

Article – Public Utilities

Section 10–408

Annotated Code of Maryland

(2020 Replacement Volume and 2023 Supplement)

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

Article – Transportation

3–215.

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

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

(i) Bonds of prior issues; and

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

3-216.

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

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

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

1. CAPITAL NEEDS IDENTIFIED IN THE ASSESSMENT CONDUCTED UNDER § 7-309 OF THIS ARTICLE; AND

2. DISTRIBUTION TO COUNTIES AND MUNICIPALITIES FOR THE PURPOSES SPECIFIED IN § 8-408 OF THIS ARTICLE.

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

TITLE 18.8. RETAIL DELIVERY FEE AND TRANSPORTATION NETWORK COMPANY IMPACT FEE.

18.8-101.

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

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

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

(2) “RETAIL DELIVERY” DOES NOT INCLUDE PICKUP AT THE VENDOR’S PLACE OF BUSINESS, INCLUDING CURBSIDE DELIVERY.

(D) “RETAIL DELIVERY FEE” MEANS THE FEE IMPOSED UNDER THIS TITLE ON A RETAIL DELIVERY.

(E) “RETAIL SALE” HAS THE MEANING STATED IN § 11-101 OF THE TAX – GENERAL ARTICLE.

(F) “SALES AND USE TAX” MEANS THE TAX IMPOSED UNDER TITLE 11 OF THE TAX – GENERAL ARTICLE.

(G) “TANGIBLE PERSONAL PROPERTY” HAS THE MEANING STATED IN § 11-101 OF THE TAX – GENERAL ARTICLE.

(H) “VENDOR” HAS THE MEANING STATED IN § 11-101 OF THE TAX – GENERAL ARTICLE.

18.8-102.

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

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

(I) IN THE PREVIOUS CALENDAR YEAR; OR

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

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

(I) IN THE PREVIOUS CALENDAR YEAR; OR

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

18.8–103.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

18.8-104.

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

18.8-105.

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

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

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

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

(I) REPORT THE RETAIL DELIVERY FEE ON A RETURN PRESCRIBED BY THE COMPTROLLER; AND

(II) REMIT THE RETAIL DELIVERY FEE WITH THE RETURN.

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

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

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

(3) A VENDOR OR MARKETPLACE FACILITATOR THAT PAYS THE RETAIL DELIVERY FEE ON BEHALF OF A BUYER SHALL REMIT THE FEE TO THE COMPTROLLER AS IF THE RETAIL DELIVERY FEE HAD BEEN COLLECTED FROM THE BUYER ON THE DATE OF THE RETAIL DELIVERY.

18.8-106.

(A) EXCEPT AS OTHERWISE PROVIDED IN THIS TITLE, THE AUDIT, ASSESSMENT, REFUND, PENALTY, INTEREST, ENFORCEMENT, COLLECTION REMEDIES, APPEAL, AND ADMINISTRATIVE PROVISIONS THAT ARE APPLICABLE TO THE SALES AND USE TAX APPLY TO THE RETAIL DELIVERY FEE.

(B) (1) THE COMPTROLLER SHALL PAY INTEREST ON AN OVERPAYMENT REFUNDED OR CREDITED TO THE VENDOR OR MARKETPLACE FACILITATOR FROM THE DATE OF PAYMENT OF THE FEE UNTIL THE DATE THE REFUND IS PAID OR CREDITED.

(2) FOR PURPOSES OF THIS SUBSECTION, THE DATE OF PAYMENT IS THE DUE DATE OF THE RETURN OR THE DATE OF ACTUAL PAYMENT OF THE FEE, WHICHEVER IS LATER.

(C) THE COMPTROLLER SHALL RETAIN FUNDS FROM THE RETAIL DELIVERY FEE TO COVER COSTS OF ADMINISTERING THIS TITLE.

(D) AFTER RETAINING THE FUNDS REQUIRED TO ADMINISTER THE RETAIL DELIVERY FEE UNDER SUBSECTION (C) OF THIS SECTION, THE COMPTROLLER SHALL DEPOSIT THE BALANCE OF THE REVENUE FROM THE RETAIL DELIVERY FEE IN THE RETAIL DELIVERY FEE AND TRANSPORTATION NETWORK COMPANY IMPACT FEE ACCOUNT IN THE TRANSPORTATION TRUST FUND.

Article – Public Utilities

10-408.

(A) IN THIS SECTION, “TRANSPORTATION NETWORK COMPANY IMPACT FEE” MEANS THE FEE IMPOSED BY THE STATE UNDER THIS SECTION ON EACH TRANSPORTATION NETWORK SERVICE THAT INCLUDES A PASSENGER TRIP DURING TRANSPORTATION NETWORK COVERAGE PERIOD THREE AS DESCRIBED IN § 10-101(N)(1)(III) OF THIS TITLE.

(B) (1) THERE IS A TRANSPORTATION NETWORK COMPANY IMPACT FEE ON PASSENGER TRIPS THAT ORIGINATE IN THE STATE.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(D) A TRANSPORTATION NETWORK COMPANY SHALL:

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

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

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

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

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

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

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

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

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