

SB0284/733920/1

BY: Delegate Buckel

AMENDMENTS TO SENATE BILL 284
(Third Reading File Bill – Committee Reprint)

AMENDMENT NO. 1

On page 1, in line 24, after “Account;” insert “altering, for a certain fiscal year, a requirement that certain motor fuel tax rates be adjusted based on growth in the Consumer Price Index for All Urban Consumers;”.

On page 6, in line 24, after “2–606(b)” insert “, 9-205,”; and in line 29, after “2–606(i)” insert “, 9–305”.

AMENDMENT NO. 2

On page 36, after line 34, insert:

“9–205.

(a) (1) The Comptroller may enter into reciprocal agreements on behalf of this State, with the duly authorized representatives of any other state, that provide for:

(i) fuel tax registration of vehicles by motor carriers;

(ii) establishment of periodic fuel use reporting and fuel use tax payment requirements by motor carriers; and

(iii) disbursement of money that is collected by the Comptroller and is due to other states based on:

1. mileage travelled and fuel used in those states; and

2. the respective registration fees of those states.

(2) The Comptroller may not enter into any reciprocal agreement that would affect:

(i) this State's motor carrier tax rate; or

(ii) this State's registration fee for motor carriers.

(b) In exercising the authority granted under subsection (a) of this section, the Comptroller is expressly authorized to:

(1) enter into regional or national fuel use tax agreements;

(2) become a member of any regional or national conference, group, compact, or similar organization of motor carrier fuel use tax administrators; and

(3) enforce the provisions set forth in any regional or national fuel use tax agreements.

(c) The agreement provisions shall apply to the fuel use taxation, registration, and reporting requirements of motor carriers subject to the provisions of the agreement without reference to or application of any other statutes of this State.

9-305.

(a) Except as provided in subsection (b) of this section, the motor fuel tax rate is:

(1) 7 cents for each gallon of aviation gasoline;

(2) 23.5 cents for each gallon of gasoline other than aviation gasoline;

(3) 24.25 cents for each gallon of special fuel other than clean-burning fuel or turbine fuel;

(4) 7 cents for each gallon of turbine fuel; and

(5) 23.5 cents for each gasoline-equivalent gallon of clean-burning fuel except electricity.

(b) (1) In this subsection, “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 motor fuel tax rates specified in subsection (a)(2), (3), and (5) of this section shall be increased on July 1, 2013, [and] July 1 [of each subsequent year], 2014, JULY 1, 2015, JULY 1, 2016, JULY 1, 2017, JULY 1, 2018, JULY 1, 2019, JULY 1, 2020, JULY 1, 2021, JULY 1, 2022, JULY 1, 2023, JULY 1, 2024, JULY 1, 2025, JULY 1, 2027, AND JULY 1 OF EACH SUBSEQUENT YEAR in accordance with this subsection.

(3) On or before June 1 [of each year], 2013, JUNE 1, 2014, JUNE 1, 2015, JUNE 1, 2016, JUNE 1, 2017, JUNE 1, 2018, JUNE 1, 2019, JUNE 1, 2020, JUNE 1, 2021, JUNE 1, 2022, JUNE 1, 2023, JUNE 1, 2024, JUNE 1, 2025, JUNE 1, 2027, AND JUNE 1 OF EACH SUBSEQUENT YEAR the Comptroller shall determine and announce:

(i) the growth in the Consumer Price Index for All Urban Consumers as determined by the Comptroller under paragraph (4) of this subsection; and

(ii) the motor fuel tax rates effective for the fiscal year beginning on the following July 1 as determined by the Comptroller under paragraph (5) of this subsection.

(4) 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.

(5) Subject to paragraph (6) of this subsection, on July 1 [of each year], 2013, JULY 1, 2014, JULY 1, 2015, JULY 1, 2016, JULY 1, 2017, JULY 1, 2018, JULY 1, 2019, JULY 1, 2020, JULY 1, 2021, JULY 1, 2022, JULY 1, 2023, JULY 1, 2024, JULY 1, 2025, JULY 1, 2027, AND JULY 1 OF EACH SUBSEQUENT YEAR each motor fuel tax rate specified in subsection (a)(2), (3), and (5) of this section shall be increased by the amount, rounded to the nearest one-tenth of a cent, that equals the product of multiplying:

(i) the motor fuel tax rate in effect on the date of the Comptroller's announcement under paragraph (3) of this subsection; and

(ii) the percentage growth in the Consumer Price Index for All Urban Consumers.

(6) (i) If there is a decline or no growth in the Consumer Price Index for All Urban Consumers, the motor fuel tax rates shall remain unchanged.

(ii) Any increase in the motor fuel tax rates under paragraph (5) of this subsection may not be greater than 8% of the motor fuel tax rate effective in the previous year.

(7) The Comptroller shall require any person possessing tax-paid motor fuel for sale at the start of business on the date of an increase in the motor fuel tax under this subsection to compile and file an inventory of the motor fuel held at the close of

business on the immediately preceding date and remit within 30 days any additional motor fuel tax that is due on the motor fuel.”.