



# Maryland Motor Truck Association

9256 Bendix Road, Suite 203, Columbia, MD 21045

Phone: 410-644-4600

Fax: 410-644-2537



**HEARING DATE:** February 19, 2020

**BILL NO/TITLE:** **Senate Bill 941 – Motor Fuel tax – Claims for Refund**

**COMMITTEE:** Senate Budget & Taxation Committee

**POSITION:** **Support**

Maryland generally allows you to file an amended tax return within three years; however, this is not true for motor fuel tax refunds. Although the state can audit your taxes for three years (and sometimes longer), a person filing a refund for motor fuel taxes must file the claim within one year from the date of the motor fuel purchase. This creates an unequal scenario where an audit may discover that a company underpaid its taxes three years ago but overpaid its motor fuel taxes two years ago. These are complex commercial transactions that involve thousands of gallons of fuel. Because of the inconsistency in state law, that company would be forced to make the additional payment owed from three years ago but could not file a refund for the overpayment made two years ago. SB941 attempts to address that inconsistency, therefore Maryland Motor Truck Association asks for a favorable report.

**About Maryland Motor Truck Association:** Maryland Motor Truck Association is a not-for-profit trade association representing the trucking industry since 1935. In service to its 1,000+ members, MMTA is committed to supporting and advocating for a safe, efficient and profitable trucking industry across all sectors and industry types, regardless of size, domicile or type of operation.

**For further information, contact:** Louis Campion, (c) 443-623-4223