

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1981.

Approved April 28, 1981.

CHAPTER 163

(House Bill 448)

AN ACT concerning

Motor Vehicle Fuel Tax - Alcohol and Gasohol

FOR the purpose of altering the motor vehicle fuel license tax imposed upon gasohol; and eliminating the exemption on ethyl or methyl alcohol not mixed with gasoline, but sold as motor vehicle fuel, from the motor vehicle fuel tax.

BY repealing

Article 56 - Licenses
Section 136(i) and (j)
Annotated Code of Maryland
(1979 Replacement Volume and 1980 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:

Article 56 - Licenses

136.

[(i) On or after May 1, 1980, and until May 1, 1981, any mixture of "gasohol" which contains 10 percent or more of ethyl or methyl alcohol shall be taxed under this section at the rate of 4 cents less per gallon than other motor vehicle fuels. After May 1, 1981, any mixture of "gasohol" which contains 10 percent or more of ethyl or methyl alcohol shall be taxed under this section at a rate of 1 cent less per gallon than other motor vehicle fuels.

(j) Ethyl or methyl alcohol, not mixed with gasoline, sold as motor vehicle fuel, may not be taxed under this section.]

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1981.

Approved April 28, 1981.
