

Annotated Code of Maryland
(1983 Replacement Volume and 1986 Supplement)

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

Article 56 - Licenses

151C.

(a) The Comptroller shall allow a refund as provided in subsection (b) of this section to a purchaser of motor vehicle fuel for use in a truck if:

(1) The truck is:

[or] (i) A solid waste compacting motor vehicle;

(ii) A redi-mix motor vehicle; OR

(III) A WELL-DRILLING MOTOR VEHICLE; and

(2) The truck's equipment is mechanically or hydraulically driven by the internal combustion engine that propels the truck.

(b) The refund shall be a percent of the tax on motor vehicle fuel as follows:

(1) 10 percent from July 1, 1986 through June 30, 1987;

(2) 18 percent from July 1, 1987 through June 30, 1988; and

(3) 25 percent beginning on July 1, 1988 through June 30, 1989.

(c) The Comptroller shall allow a refund as provided in subsection (d) of this section to a purchaser of motor vehicle fuel for use in a truck that delivers petroleum products if the truck's pumping equipment is mechanically or hydraulically driven by the internal combustion engine that propels the truck.

(d) The refund shall be a percent of the tax paid on motor vehicle fuel as follows:

(1) 5 percent from July 1, 1986 through June 30, 1987;