

Article 56 - Licenses

151D.

(A) IN THIS SECTION "PARATRANSIT SYSTEM" MEANS A SYSTEM OF TRANSPORTATION PROVIDED BY AN ORGANIZATION THAT:

(1) IS A NONPROFIT ORGANIZATION THAT IS TAX EXEMPT FOR FEDERAL INCOME TAX PURPOSES UNDER § 501(C) OF THE INTERNAL REVENUE CODE;

(2) IS FUNDED FOR THE PURPOSE OF PROVIDING TRANSPORTATION TO ELDERLY, HANDICAPPED, OR LOW INCOME INDIVIDUALS; AND

(3) RECEIVES A PORTION OF ITS OPERATING FUNDING FROM THE MARYLAND DEPARTMENT OF TRANSPORTATION.

(B) ~~IN--HOWARD--COUNTY,~~ IF MOTOR VEHICLE FUEL IS USED BY A PARATRANSIT SYSTEM BASED IN HOWARD COUNTY, FOR THE PURPOSE OF PROVIDING TRANSPORTATION TO ELDERLY, HANDICAPPED, OR LOW INCOME INDIVIDUALS, THE TAX PAID UNDER THIS SUBTITLE IS REFUNDABLE.

(C) A CLAIM FOR A REFUND OF THE MOTOR VEHICLE FUEL TAX UNDER THIS SECTION MAY BE FILED BY THE PERSON WHO PAYS THE TAX.

(D) A CLAIM FOR REFUND SHALL BE:

(1) MADE IN THE FORM AND VERIFIED IN THE MANNER REQUIRED BY THE COMPTROLLER;

(2) SUPPORTED BY THE DOCUMENTS REQUIRED BY THE COMPTROLLER; AND

(3) FILED:

(I) WITHIN 3 MONTHS FOLLOWING THE END OF THE PERIOD FOR WHICH THE CLAIM IS FILED, IF THE CLAIM IS MADE FOR A PERIOD LESS THAN 1 YEAR; OR

(II) ON OR BEFORE OCTOBER 1, IF THE CLAIMANT ELECTS TO FILE A CLAIM ON AN ANNUAL BASIS FOR THE 12-MONTH PERIOD ENDING JUNE 30.

SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

Article - Tax - General

13-901.

(f) (1) A claim for refund of motor fuel tax may be filed by a claimant who pays the tax on: