

CHAPTER 322

(Senate Bill 209)

AN ACT concerning

Comptroller - Motor Fuel Tax - Exemptions

FOR the purpose of exempting certain motor fuel purchases from the motor fuel tax under certain circumstances.

BY adding to

Article - Tax - General  
Section 9-303.1  
Annotated Code of Maryland  
(1988 Volume)

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

Article - Tax - General

9-303.1.

(A) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED:

(1) "DIPLOMATIC MISSION" MEANS A PERMANENT MISSION TO THE UNITED NATIONS AND FOREIGN EMBASSIES AND CONSULATES.

(2) "DIPLOMATIC PERSONNEL" MEANS FOREIGN EMBASSY AND CONSULAR OFFICIALS, AND FOREIGN EMBASSY AND CONSULAR EMPLOYEES THAT HAVE BEEN CERTIFIED BY THE U.S. DEPARTMENT OF STATE.

(B) THE MOTOR FUEL TAX, PURSUANT TO § 9-305 OF THIS ARTICLE, DOES NOT APPLY TO THE RETAIL PURCHASE OF MOTOR FUEL THAT IS BOUGHT FOR USE BY:

(1) A DIPLOMATIC MISSION; OR

(2) DIPLOMATIC PERSONNEL.

(C) TO RECEIVE AN EXEMPTION FROM THE MOTOR FUEL TAX, A DIPLOMATIC MISSION OR DIPLOMATIC PERSONNEL MUST:

(1) ESTABLISH ITS EXEMPT STATUS WITH THE U.S. DEPARTMENT OF STATE; AND

(2) USE A CREDIT CARD THAT HAS BEEN ISSUED BY AN OIL COMPANY LICENSED UNDER ~~§-9-301~~ § 9-321 OF THIS ARTICLE; AND