

AN ACT concerning

Motor Vehicle Fuel Tax - Refunds

FOR the purpose of altering certain percentage limitations; extending the availability of certain motor fuel tax refunds that are subject to certain percentage limitations; and generally relating to certain motor vehicle fuel tax refunds.

BY repealing and reenacting, with amendments,

Article - Tax - General
Section 13-901(f)
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

13-901.

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

(i) aviation fuel, as defined in § 9-101 of this article, that is:

1. dispensed to aircraft by an aircraft manufacturing company located in the State; or

2. used:

A. by a person who engages in agricultural activities; and

B. in an aircraft that is used for agricultural purposes at least 70% of the time that the aircraft is used; or

(ii) motor fuel, as defined in § 9-101 of this article, that:

1. is used to operate: