

Article - Tax - General

9-101.

(a) In this title the following words have the meanings indicated.

(C-1) "CLEAN-BURNING FUEL" MEANS, WHEN USED FOR MOTOR VEHICLE PROPULSION:

(1) NATURAL GAS;

(2) LIQUEFIED NATURAL GAS;

(3) LIQUEFIED PETROLEUM GAS;

(4) HYDROGEN;

(5) ELECTRICITY; OR

(6) ANY OTHER FUEL AT LEAST 85% OF WHICH IS ONE OR MORE OF THE FOLLOWING:

(I) METHANOL;

(II) ETHANOL;

(III) ANY OTHER ALCOHOL; OR

(IV) ETHER.

Article - Tax - Property

7-236.

(A) IN THIS SECTION, "CLEAN FUEL" MEANS:

(1) NATURAL GAS, ELECTRICITY, PROPANE; AND

(2) OTHER FUEL THAT MEETS THE CLEAN FUEL VEHICLE STANDARDS IN THE FEDERAL CLEAN AIR ACT AMENDMENTS OF 1990, TITLE II.

(A) IN THIS SECTION, "CLEAN-BURNING FUEL" HAS THE MEANING STATED IN § 9-101 OF THE TAX - GENERAL ARTICLE.

(B) EXCEPT AS PROVIDED IN SUBSECTION (C) OF THIS SECTION, REFUELING EQUIPMENT OR MACHINERY USED ONLY TO DISPENSE ~~CLEAN~~ CLEAN-BURNING FUELS INTO MOTOR VEHICLES IS NOT SUBJECT TO PROPERTY TAX.

(C) THE PROPERTY TAX FOR REFUELING EQUIPMENT OR MACHINERY USED ONLY TO DISPENSE ~~CLEAN~~ CLEAN-BURNING FUELS INTO MOTOR VEHICLES IS THE APPLICABLE TAX RATE APPLIED TO:

(1) 20% OF THE ASSESSED VALUE IN TAXABLE YEAR 1998;

(2) 40% OF THE ASSESSED VALUE IN TAXABLE YEAR 1999;

(3) 60% OF THE ASSESSED VALUE IN TAXABLE YEAR 2000;