

Article - Tax - General

9-101.

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

~~(A-1) "ALTERNATIVE FUEL" MEANS A SPECIAL FUEL THAT IS AN ALTERNATIVE FUEL AS DEFINED IN § 301 OF THE FEDERAL ENERGY POLICY ACT OF 1992.~~

(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.

(g) (1) "Special fuel" means a product that is usable as fuel in an internal combustion engine.

(2) "SPECIAL FUEL" INCLUDES CLEAN-BURNING FUEL EXCEPT ELECTRICITY.

~~(2)~~ (3) "Special fuel" does not include gasoline.

9-204.

The motor carrier tax rate is the motor fuel tax rate for special fuel other than ~~ALTERNATIVE FUEL~~ CLEAN-BURNING FUEL OR turbine fuel in effect when the return period begins, for each gallon of motor fuel used in the operation of a commercial motor vehicle on a highway in this State.

9-305.

The motor fuel tax rate is:

(1) 7 cents for each gallon of aviation gasoline;

(2) 23.5 cents for each gallon of gasoline other than aviation gasoline;