

Annotated Code of Maryland
(1986 Volume and 1992 Supplement)

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

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; OR
- (5) ELECTRICITY; OR

~~(5)~~ (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 PROVIDED 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.