

**CHAPTER 355**

**(Senate Bill 28)**

AN ACT concerning

**Motor Vehicle Fuel Tax – Refunds**

FOR the purpose of ~~repealing a~~ altering the termination date applicable to a certain provision providing for refunds of the motor fuel tax paid on certain motor fuel used by certain nonprofit organizations that operate a system of transportation for elderly, handicapped, or low income individuals for purposes relating to the charge of certain nonprofit organizations; providing for the termination of this Act; and generally relating to a refund of motor fuel tax paid on motor fuel used by certain nonprofit organizations for certain purposes.

BY repealing and reenacting, without amendments,

Article – Tax – General

Section 13-901(f)(1)(ii)5.

Annotated Code of Maryland

(1988 Volume and 1995 Supplement)

BY repealing and reenacting, with amendments,

Chapter 176 of the Acts of the General Assembly of 1995

Section 3

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:

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

5. is used by a system of transportation based in the State, in a vehicle that is used to provide transportation to elderly, handicapped, or low income individuals, if the system is operated by a nonprofit organization FOR PURPOSES RELATING TO THE CHARGE FOR WHICH THE NONPROFIT ORGANIZATION WAS ESTABLISHED, AND IT IS A NONPROFIT ORGANIZATION that:

A. is exempt for federal income tax purposes under § 501(c) of the Internal Revenue Code;

B. is funded to provide transportation to elderly, handicapped, or low income individuals;