

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 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;

C. receives part of its operating funding from the Maryland Department of Transportation or the Maryland Department of Health and Mental Hygiene;

D. has stated in its charter or bylaws that operating transportation services for elderly, handicapped, or low income individuals is one of the purposes for which it was established; and

E. is actively operating a system of transportation for elderly, handicapped, or low income individuals.

Chapter 176 of the Acts of 1995

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1995. Section 2 of this Act shall remain effective [for a period of 1 year and, at UNTIL the end of June 30, [1996] 1999, AND, with no further action required by the General Assembly, Section 2 of this Act shall be abrogated and of no further force and effect.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1996.

SECTION 3. 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1996. It shall remain effective for a period of 3 years and, at the end of June 30, 1999, with no further action required by the General Assembly, this Act shall be abrogated and of no further force and effect.

Approved May 23, 1996.