

CHAPTER 133

(Senate Bill 24)

AN ACT concerning

**Motor Vehicle Fuel Tax Refunds for Transportation Systems for Elderly,
Handicapped, or Low Income Individuals**

FOR the purpose of repealing the termination date applicable to certain provisions allowing refunds of certain motor fuel tax paid by certain nonprofit organizations that operate a system of transportation for elderly, handicapped, or low income individuals; making certain stylistic changes; and generally relating to refunds of certain motor fuel tax paid by certain nonprofit organizations that operate a system of transportation for elderly, handicapped, or low income individuals.

BY repealing and reenacting, with amendments,

Article - Tax - General

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

Annotated Code of Maryland

(1997 Replacement Volume and 1998 Supplement)

BY repealing and reenacting, with amendments,

Chapter 176 of the Acts of the General Assembly of 1995, as amended by
Chapter 355 of the Acts of the General Assembly of 1996

Section 3

BY repealing and reenacting, with amendments,

Chapter 355 of the Acts of the General Assembly of 1996

Section 2

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] AND THE nonprofit organization [that]: