

(4) [5.0] 10.0 cents for each cigarette in a package of free sample cigarettes.

SECTION 4. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

~~9-305.~~

~~(A) [The] SUBJECT TO SUBSECTION (B) OF THIS SECTION, THE motor fuel tax rate is:~~

- ~~(1) 7 cents for each gallon of aviation gasoline;~~
- ~~(2) [23.5] 24 cents for each gallon of gasoline other than aviation gasoline;~~
- ~~(3) [24.25] 24.75 cents for each gallon of special fuel other than clean-burning fuel or turbine fuel;~~
- ~~(4) 7 cents for each gallon of turbine fuel; and~~
- ~~(5) [23.5] 24 cents for each gasoline equivalent gallon of clean-burning fuel except electricity.~~

~~(B) (1) (i) THIS SUBSECTION APPLIES TO THE MOTOR FUEL TAX RATE EFFECTIVE BEGINNING JANUARY 1, 2009.~~

~~(ii) AN INCREASE IN THE MOTOR FUEL TAX RATE UNDER THIS SUBSECTION SHALL BE EFFECTIVE FOR A PERIOD OF 1 YEAR.~~

~~(2) SUBJECT TO THE LIMITATIONS UNDER PARAGRAPH (3) OF THIS SUBSECTION, FOR MOTOR FUELS SPECIFIED IN SUBSECTION (A)(2), (3), AND (5) OF THIS SECTION OTHER THAN AVIATION GASOLINE OR TURBINE FUEL, THE MOTOR FUEL TAX RATE SHALL BE INCREASED EFFECTIVE JANUARY 1 OF EACH YEAR BY THE AMOUNT, ROUNDED UP TO THE NEAREST ONE TENTH OF A CENT, THAT EQUALS THE PRODUCT OF MULTIPLYING:~~

~~(i) THE MOTOR FUEL TAX RATE IN EFFECT FOR THE PRECEDING CALENDAR YEAR; AND~~

~~(ii) THE ANNUAL PERCENTAGE GROWTH IN THE CONSTRUCTION COST INDEX AS DETERMINED BY THE COMPTROLLER UNDER SUBSECTION (C)(2) OF THIS SECTION.~~