13-818.

- (A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.
- (2) "MODEL TYPE" AND "MODEL YEAR" HAVE THE MEANING STATED IN § 4064 OF THE INTERNAL REVENUE CODE.
- (3) "FUEL ECONOMY" HAS THE MEANING STATED IN § 4064 OF THE INTERNAL REVENUE CODE AS DETERMINED AND ADJUSTED BY THE U. S. ENVIRONMENTAL PROTECTION AGENCY TO ACCOUNT FOR THE DIFFERENCE BETWEEN CONTROLLED LABORATORY CONDITIONS AND ACTUAL ROAD DRIVING.
- (4) "PASSENGER CAR" MEANS A MOTOR VEHICLE THAT MAY BE REGISTERED AS A CLASS A (PASSENGER) VEHICLE OR REGISTERED UNDER § 13–937 OF THIS ARTICLE AS A CLASS M (MULTIPURPOSE) VEHICLE.
- (B) IN CONJUNCTION WITH THE TAX IMPOSED UNDER § 13–809 OF THIS ARTICLE, A FUEL EFFICIENCY SURCHARGE OR FUEL EFFICIENCY CREDIT SHALL BE IMPOSED UNDER THIS SECTION BASED ON THE FUEL ECONOMY RATING OF THE MODEL TYPE OF THE PASSENGER CAR.
- (C) (1) (I) SUBJECT TO PARAGRAPH (2) OF THIS SUBSECTION, FOR NEW OR USED PASSENGER CARS WITH A MODEL YEAR OF 1993 OR 1994, A FUEL EFFICIENCY SURCHARGE OF \$100 SHALL BE IMPOSED ON ALL SUCH PASSENGER CARS THAT HAVE A FUEL ECONOMY RATING THAT IS LESS THAN 21 MILES PER GALLON.
- (II) 1. THIS SUBPARAGRAPH DOES NOT APPLY TO A PASSENGER CAR REGISTERED UNDER \S 13–616 OF THE TRANSPORTATION ARTICLE.
- 2. SUBJECT TO PARAGRAPH (2) OF THIS SUBSECTION, FOR NEW OR USED PASSENGER CARS WITH A MODEL YEAR OF 1995 OR THEREAFTER, A FUEL EFFICIENCY SURCHARGE SHALL BE IMPOSED ON ALL SUCH PASSENGER CARS THAT HAVE A FUEL ECONOMY RATING THAT IS LESS THAN 27 MILES PER GALLON. THE FUEL EFFICIENCY SURCHARGE SHALL BE AN AMOUNT EQUAL TO THE PRODUCT OF MULTIPLYING:

A. \$50; AND

- B. THE NEAREST WHOLE NUMBER OF MILES PER GALLON THAT THE FUEL ECONOMY RATING OF THE MODEL TYPE OF THE AUTOMOBILE IS LESS THAN 27 MILES PER GALLON.
- (2) THE SURCHARGE IMPOSED UNDER PARAGRAPH (1) OF THIS SUBSECTION MAY NOT EXCEED AN AMOUNT EQUAL TO 1% OF THE TOTAL PURCHASE PRICE OF THE PASSENGER CAR AS DEFINED IN § 13–809 OF THIS ARTICLE.