

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 § 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.