

SENATE BILL 54

Q5
SB 870/16 – B&T

(PRE-FILED)

7lr0668
CF HB 55

By: **Senators Young and Waugh**

Requested: September 21, 2016

Introduced and read first time: January 11, 2017

Assigned to: Budget and Taxation

Committee Report: Favorable

Senate action: Adopted

Read second time: February 16, 2017

CHAPTER _____

1 AN ACT concerning

2 **Motor Fuel Tax – Aviation Gasoline – Definition**

3 FOR the purpose of altering the definition of aviation gasoline for purposes of the motor
4 fuel tax; and generally relating to the definition of aviation gasoline for purposes of
5 the motor fuel tax.

6 BY repealing and reenacting, without amendments,
7 Article – Tax – General
8 Section 9–101(a) and (g)
9 Annotated Code of Maryland
10 (2010 Replacement Volume and 2016 Supplement)

11 BY repealing and reenacting, with amendments,
12 Article – Tax – General
13 Section 9–101(c)
14 Annotated Code of Maryland
15 (2010 Replacement Volume and 2016 Supplement)

16 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
17 That the Laws of Maryland read as follows:

18 **Article – Tax – General**

19 9–101.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



(a) In this title the following words have the meanings indicated.

(c) **(1) “Aviation gasoline” means gasoline that IS USED TO PROPEL GASOLINE–POWERED AIRCRAFT AND:**

[(1) meets the aviation gasoline standards of specification D–910 of the American Society for Testing and Materials, as amended from time to time; and

(2) is used to propel gasoline–powered aircraft]

(I) IS INVOICED AS AVIATION GASOLINE; OR

(II) IS RECEIVED, SOLD, STORED, OR WITHDRAWN FROM STORAGE BY A PERSON FOR THE PURPOSE OF PROPELLING GASOLINE–POWERED AIRCRAFT.

(2) “AVIATION GASOLINE” DOES NOT INCLUDE GASOLINE USED TO PROPEL A MOTOR VEHICLE.

(g) “Motor vehicle” means a vehicle that:

(1) is self–propelled;

(2) is designed to be operated on a public highway; and

(3) is not operated only on rails.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2017.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.