

HOUSE BILL 55

Q5

(7lr0877)

ENROLLED BILL

— *Ways and Means/Budget and Taxation* —

Introduced by **Delegates Jameson, Folden, and Barve**

Read and Examined by Proofreaders:

Proofreader.

Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this

_____ day of _____ at _____ o'clock, _____ M.

Speaker.

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)~~ *(2016 Replacement Volume)*

11 BY repealing and reenacting, with amendments,

12 Article – Tax – General

13 Section 9–101(c)

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.

Italics indicate opposite chamber/conference committee amendments.



Annotated Code of Maryland

~~(2010 Replacement Volume and 2016 Supplement)~~ (2016 Replacement Volume)

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

Article – Tax – General

9–101.

(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**(II) IS RECEIVED, SOLD, STORED, OR WITHDRAWN FROM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.