

SENATE BILL 284

Q5, R6
SB 196/16 – B&T

7lr0999

By: **Senators Ready, Eckardt, Edwards, and Salling**

Introduced and read first time: January 20, 2017

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Vehicle–Miles–Traveled Tax and Associated Mandated Devices – Prohibition**

3 FOR the purpose of prohibiting the State or a local jurisdiction from imposing or levying a
4 vehicle–miles–traveled tax or certain other similar fees, tolls, or taxes; prohibiting
5 the State or a local jurisdiction from requiring the installation of a device in or on a
6 privately owned vehicle to facilitate the reporting of vehicle–miles traveled;
7 providing for the application of certain provisions of this Act; and generally relating
8 to a prohibition against a vehicle–miles–traveled tax and associated mandated
9 devices.

10 BY repealing and reenacting, without amendments,

11 Article – Tax – General
12 Section 9–205
13 Annotated Code of Maryland
14 (2016 Replacement Volume)

15 BY adding to

16 Article – Tax – General
17 Section 9–401 to be under the new subtitle “Subtitle 4. Vehicle–Miles–Traveled Tax
18 – Prohibited”
19 Annotated Code of Maryland
20 (2016 Replacement Volume)

21 BY adding to

22 Article – Transportation
23 Section 22–107
24 Annotated Code of Maryland
25 (2012 Replacement Volume and 2016 Supplement)

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



Article – Tax – General

9–205.

(a) (1) The Comptroller may enter into reciprocal agreements on behalf of this State, with the duly authorized representatives of any other state, that provide for:

(i) fuel tax registration of vehicles by motor carriers;

(ii) establishment of periodic fuel use reporting and fuel use tax payment requirements by motor carriers; and

(iii) disbursement of money that is collected by the Comptroller and is due to other states based on:

1. mileage travelled and fuel used in those states; and

2. the respective registration fees of those states.

(2) The Comptroller may not enter into any reciprocal agreement that would affect:

(i) this State's motor carrier tax rate; or

(ii) this State's registration fee for motor carriers.

(b) In exercising the authority granted under subsection (a) of this section, the Comptroller is expressly authorized to:

(1) enter into regional or national fuel use tax agreements;

(2) become a member of any regional or national conference, group, compact, or similar organization of motor carrier fuel use tax administrators; and

(3) enforce the provisions set forth in any regional or national fuel use tax agreements.

(c) The agreement provisions shall apply to the fuel use taxation, registration, and reporting requirements of motor carriers subject to the provisions of the agreement without reference to or application of any other statutes of this State.

SUBTITLE 4. VEHICLE–MILES–TRAVELED TAX – PROHIBITED.

9–401.

(A) SUBJECT TO SUBSECTION (B) OF THIS SECTION, THE STATE OR A LOCAL JURISDICTION MAY NOT DIRECTLY OR INDIRECTLY, INCLUDING THROUGH A THIRD-PARTY AGREEMENT OR AS PART OF A PILOT PROGRAM OR STUDY, IMPOSE OR LEVY:

(1) A VEHICLE-MILES-TRAVELED TAX;

(2) A MILEAGE-BASED USER FEE;

(3) A TOLL BASED ON GLOBAL-POSITIONING-SATELLITE TRACKING;

OR

(4) ANY OTHER SIMILAR FORM OF TAX.

(B) NOTHING IN THIS SECTION SHALL BE CONSTRUED TO PROHIBIT THE COMPTROLLER FROM ENTERING INTO AND THE STATE FROM ENFORCING AN AGREEMENT IN ACCORDANCE WITH § 9-205 OF THIS TITLE.

Article – Transportation

22-107.

THE STATE OR A LOCAL JURISDICTION MAY NOT REQUIRE THE INSTALLATION OF A DEVICE IN OR ON A PRIVATELY OWNED VEHICLE TO FACILITATE THE REPORTING OF THE NUMBER OF VEHICLE-MILES TRAVELED.

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