

WILLIAM DONALD SCHAEFER, Governor

system of any political subdivision to transport the public on regular schedules between fixed termini; and

WHEREAS, The State provides a refund of the motor fuel tax paid on motor fuel used in a system of transportation based only in Howard County for certain nonprofit organizations that provide transportation to elderly, handicapped, or low income individuals; and

WHEREAS, There may be other qualifying nonprofit organizations based elsewhere in the State that provide transportation to individuals whose special transportation needs and destinations may not be provided for by public transportation; and

WHEREAS, Blind, elderly, handicapped, or low income individuals require special transportation needs and destinations that in many instances are not provided for by public transportation; and

WHEREAS, Nonprofit organizations, that provide any transportation for the blind, elderly, handicapped, or low income individuals meet the special transportation needs not otherwise provided for these citizens of the State and should receive a comparable refund to that provided for public transportation; now, therefore,

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

Article - Tax - General

13-901.

(f) (1) A claim for refund of motor fuel tax may be filed by a claimant who pays the tax on:

(ii) motor fuel, as defined in § 9-101 of this article, that:

1. is used to operate:

A. a bus that is used only in the operation of a transportation system of a political subdivision of the State to transport the public on regular schedules between fixed termini, as defined in Title 11 of the Transportation Article;

B. farm equipment that is used for an agricultural purpose and is not registered to operate on a public highway;

C. fire or rescue apparatus or vehicles by a volunteer fire company or nonprofit volunteer rescue company incorporated in the State;

D. an internal combustion engine that is installed permanently at a fixed location; or

E. a vehicle that is owned and used by a Maryland chapter of the American Red Cross or a bona fide unit of a national veterans' organization;

2. is bought by: