Section 2-103.5

Annotated Code of Maryland

(1993 Replacement Volume and 1994 Supplement)

BY repealing and reenacting, with amendments,

Article - Tax - General

Section 13-901(f)(1)(ii)5.

Annotated Code of Maryland

(1988 Volume and 1994 Supplement)

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

Article - Transportation

2-103.5.

- (a) Subject to the appropriation requirements and budgetary provisions of § 3-216 of this article and upon receipt of an approval of a grant application in the form or detail that the Secretary reasonably requires, for Fiscal Year [1995] 1996 AND EACH FISCAL YEAR THEREAFTER, the Department shall provide grants for paratransit service provided by county or local governments, that is complementary to fixed route service as required under the federal Americans with Disabilities Act.
 - (b) The amount of the grants SHALL:
- (1) {Shall be} BE DETERMINED in accordance with multiyear paratransit plans approved by the Department or the Federal Transit Administration; and
- (2) {May not exceed a total of \$3.2 million \$3.45 MILLION statewide in Fiscal Year 1995 1996} EQUAL 199% OF THE COST OF PROVIDING PARATRANSIT SERVICES IN COMPLIANCE WITH THE FEDERAL AMERICANS WITH DISABILITIES ACT.

SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

Article - Tax - General

<u>13–901.</u>

- (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:
- 5. is used by a system of transportation based in [Howard County] THE STATE, IN A VEHICLE THAT IS USED to provide transportation to elderly, handicapped, or low income individuals, if the system is [provided] OPERATED by a nonprofit organization that:
- A. is exempt for federal income tax purposes under § 501(c) of the Internal Revenue Code;