

# HOUSE BILL 844

Q5

11r2493  
CF SB 399

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By: **Delegates A. Miller, Lee, and S. Robinson**  
Introduced and read first time: February 11, 2011  
Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Maryland Green Fuel Initiative – Motor Fuel Taxes – Biodiesel**

3 FOR the purpose of altering the motor fuel tax rate for certain biodiesel fuel; defining  
4 a certain term and altering a certain definition under the motor fuel tax law;  
5 and generally relating to the motor fuel tax.

6 BY adding to

7 Article – Tax – General  
8 Section 9–101(c–1)  
9 Annotated Code of Maryland  
10 (2010 Replacement Volume)

11 BY repealing and reenacting, with amendments,

12 Article – Tax – General  
13 Section 9–101(h) and 9–305  
14 Annotated Code of Maryland  
15 (2010 Replacement Volume)

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

18 **Article – Tax – General**

19 9–101.

20 **(C–1) “BIODIESEL FUEL” MEANS A FUEL OR MIXTURE OF FUEL AT LEAST**  
21 **10% OF WHICH IS DERIVED FROM AGRICULTURAL PRODUCTS OR ANIMAL FATS**  
22 **OR THE WASTES OF AGRICULTURAL PRODUCTS OR ANIMAL FATS.**

23 (h) (1) “Special fuel” means a product that is usable as fuel in an internal  
24 combustion engine.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



- 1           (2)   “Special fuel” includes:
- 2                    **(I)**   clean–burning fuel except electricity; **AND**
- 3                    **(II)**   **BIODIESEL FUEL.**
- 4           (3)   “Special fuel” does not include gasoline.

5 9–305.

6           The motor fuel tax rate is:

- 7           (1)   7 cents for each gallon of aviation gasoline;
- 8           (2)   23.5 cents for each gallon of gasoline other than aviation gasoline;
- 9           (3)   24.25 cents for each gallon of special fuel other than clean–burning  
10 fuel, **BIODIESEL FUEL**, or turbine fuel;
- 11           (4)   7 cents for each gallon of turbine fuel; [and]
- 12           (5)   23.5 cents for each gasoline–equivalent gallon of clean–burning  
13 fuel except electricity; **AND**
- 14           **(6)**   **14.25 CENTS FOR EACH GALLON OF BIODIESEL FUEL.**

15           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
16 July 1, 2011.