

SENATE BILL 1076

Q4, R2, M5

4lr2916
CF 4lr2915

By: **Senator Corderman**

Introduced and read first time: February 2, 2024

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax – Electricity to Charge Electric Vehicles – Transportation**
3 **Trust Fund**

4 FOR the purpose of requiring the Comptroller to distribute revenue from the sales and use
5 tax that is attributable to the sale of electricity used to charge electric vehicles to the
6 Transportation Trust Fund; and generally relating to the distribution of sales and
7 use tax revenues attributable to electricity used to charge electric vehicles.

8 BY repealing and reenacting, with amendments,
9 Article – Tax – General
10 Section 2–1302.1
11 Annotated Code of Maryland
12 (2022 Replacement Volume and 2023 Supplement)

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

15 **Article – Tax – General**

16 2–1302.1.

17 After making the distributions required under §§ 2–1301 and 2–1302 of this
18 subtitle[,]:

19 **(1)** of the sales and use tax collected under § 11–104(c) and (c–1) of this
20 article on short–term vehicle rentals and peer–to–peer car sharing, the Comptroller shall
21 distribute:

22 **[(1)] (I)** 45% to the Transportation Trust Fund established under § 3–216
23 of the Transportation Article; and

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 [(2)] (II) the remainder to the Chesapeake and Atlantic Coastal Bays 2010
2 Trust Fund; AND

3 (2) THE COMPTROLLER SHALL DISTRIBUTE TO THE
4 TRANSPORTATION TRUST FUND ESTABLISHED UNDER § 3-216 OF THE
5 TRANSPORTATION ARTICLE THE SALES AND USE TAX COLLECTED THAT IS
6 ATTRIBUTABLE TO THE SALE OF ELECTRICITY:

7 (I) AT AN ELECTRIC VEHICLE CHARGING STATION; OR

8 (II) USED TO CHARGE AN ELECTRIC VEHICLE AND IS NOT SOLD
9 UNDER A RESIDENTIAL OR DOMESTIC RATE SCHEDULE ON FILE WITH THE PUBLIC
10 SERVICE COMMISSION.

11 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
12 1, 2024.