

# HOUSE BILL 522

Q5  
HB 844/11 – W&M

2lr0795

---

By: **Delegates A. Miller, Howard, Ivey, Lee, Luedtke, S. Robinson, and Stukes**  
Introduced and read first time: February 2, 2012  
Assigned to: Ways and Means

---

## 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 and 2011 Supplement)

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 and 2011 Supplement)

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, ANIMAL FATS, OR**  
22 **THE WASTES OF AGRICULTURAL PRODUCTS OR ANIMAL FATS.**

---

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.  
[Brackets] indicate matter deleted from existing law.



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

3 (2) “Special fuel” includes:

4 (I) clean-burning fuel except electricity; AND

5 (II) **BIODIESEL FUEL.**

6 (3) “Special fuel” does not include gasoline.

7 9-305.

8 The motor fuel tax rate is:

9 (1) 7 cents for each gallon of aviation gasoline;

10 (2) 23.5 cents for each gallon of gasoline other than aviation gasoline;

11 (3) 24.25 cents for each gallon of special fuel other than clean-burning  
12 fuel, **BIODIESEL FUEL**, or turbine fuel;

13 (4) 7 cents for each gallon of turbine fuel; [and]

14 (5) 23.5 cents for each gasoline-equivalent gallon of clean-burning  
15 fuel except electricity; AND

16 (6) **14.25 CENTS FOR EACH GALLON OF BIODIESEL FUEL.**

17 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
18 July 1, 2012.