

Chapter 238

(House Bill 55)

AN ACT concerning

Motor Fuel Tax – Aviation Gasoline – Definition

FOR the purpose of altering the definition of aviation gasoline for purposes of the motor fuel tax; and generally relating to the definition of aviation gasoline for purposes of the motor fuel tax.

BY repealing and reenacting, without amendments,

Article – Tax – General

Section 9–101(a) and (g)

Annotated Code of Maryland

~~(2010 Replacement Volume and 2016 Supplement)~~ *(2016 Replacement Volume)*

BY repealing and reenacting, with amendments,

Article – Tax – General

Section 9–101(c)

Annotated Code of Maryland

~~(2010 Replacement Volume and 2016 Supplement)~~ *(2016 Replacement Volume)*

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

Article – Tax – General

9–101.

(a) In this title the following words have the meanings indicated.

(c) **(1) “Aviation gasoline” means gasoline that IS USED TO PROPEL GASOLINE–POWERED AIRCRAFT AND:**

[(1) meets the aviation gasoline standards of specification D–910 of the American Society for Testing and Materials, as amended from time to time; and

(2) is used to propel gasoline–powered aircraft]

(I) IS INVOICED AS AVIATION GASOLINE; OR

(II) IS RECEIVED, SOLD, STORED, OR WITHDRAWN FROM STORAGE BY A PERSON FOR THE PURPOSE OF PROPELLING GASOLINE–POWERED AIRCRAFT.

(2) “AVIATION GASOLINE” DOES NOT INCLUDE GASOLINE USED TO PROPEL A MOTOR VEHICLE.

(g) “Motor vehicle” means a vehicle that:

- (1) is self-propelled;
- (2) is designed to be operated on a public highway; and
- (3) is not operated only on rails.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2017.

Approved by the Governor, April 18, 2017.