



HB1215/713529/1

AMENDMENTS PREPARED BY THE DEPT. OF LEGISLATIVE SERVICES
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BY: Delegate Korman
(To be offered in the Environment and Transportation Committee)

AMENDMENTS TO HOUSE BILL 1215
(First Reading File Bill)

AMENDMENT NO. 1

On page 1, after line 19, insert:

“BY repealing and reenacting, with amendments,
Article - Tax - General
Section 11–101(l)(3)(ii) and (iii)
Annotated Code of Maryland
(2022 Replacement Volume and 2023 Supplement)

BY adding to
Article - Tax - General
Section 11–101(l)(3)(iv) and (v)
Annotated Code of Maryland
(2022 Replacement Volume and 2023 Supplement)”.

On page 2, in line 3, strike “18.8–106” and substitute “18.8–105”.

AMENDMENT NO. 2

On page 2, after line 13, insert:

“Article – Tax – General

11–101.

- (1) (3) “Taxable price” does not include:
 - (ii) the value of a used component or part (core value) received from a purchaser of the following remanufactured truck parts:

1. an air brake system;
2. an engine;
3. a rear axle carrier; or
4. a transmission; [or]

(iii) a charge for a nontaxable service that is made in connection with a sale of a taxable communication service, even if the nontaxable charges are aggregated with and not separately stated from the taxable charges for communications services, if the vendor can reasonably identify charges not subject to tax from its books and records that are kept in the regular course of business;

(IV) A RETAIL DELIVERY FEE IMPOSED UNDER TITLE 18.8 OF THE TRANSPORTATION ARTICLE; OR

(V) A TRANSPORTATION NETWORK COMPANY IMPACT FEE IMPOSED UNDER § 10-408 OF THE PUBLIC UTILITIES ARTICLE.

On page 4, after line 31, insert:

“(C) “MARKETPLACE SELLER” HAS THE MEANING STATED IN § 11-101 OF THE TAX – GENERAL ARTICLE.”

On page 5, in lines 1, 7, 9, 11, 13, and 15, strike “(C)”, “(D)”, “(E)”, “(F)”, “(G)”, and “(H)”, respectively, and substitute “(D)”, “(E)”, “(F) (1)”, “(G)”, “(H)”, and “(I)”, respectively; in line 5, after “PICKUP” insert “BY THE BUYER”; after line 10, insert:

“(2) “RETAIL SALE” INCLUDES A SALE FOR USE, AS DEFINED IN § 11-101 OF THE TAX – GENERAL ARTICLE.”;

and strike in their entirety lines 17 through 29, inclusive.

On page 6, in line 1, strike “**18.8-103.**” and substitute “**18.8-102.**”; and in line 7, strike “**2026**” and substitute “**2028**”.

On page 7, in line 9, strike “**MAY**” and substitute “**SHALL EITHER:**

(I)”;

in line 10, strike “**THE**” and substitute “**A**”; in the same line, after “**BUYER**” insert “**; OR**

(II) PAY THE RETAIL DELIVERY FEE ON BEHALF OF A BUYER”;

in line 28, after “**FACILITATOR,**” insert “**MARKETPLACE SELLER,**”; and in line 29, strike “**18.8-104.**” and substitute “**18.8-103.**”.

On page 8, in line 3, strike “**18.8-105.**” and substitute “**18.8-104.**”; in line 4, strike “**(1)**”; strike in their entirety lines 7 through 18, inclusive; in line 25, strike “**(A)(1)**” and substitute “**(A)**”; in line 26, after “**(1)**” insert “**(I)**”; and after line 28, insert:

“(II) THE REQUIREMENTS OF § 11-403.1 OF THE TAX – GENERAL ARTICLE RELATING TO THE COLLECTION OF THE SALES AND USE TAX BY A MARKETPLACE FACILITATOR APPLY TO THE COLLECTION OF THE RETAIL DELIVERY FEE BY A MARKETPLACE FACILITATOR.”.

On page 9, in line 5, strike “~~18.8–106.~~” and substitute “18.8–105.”; in line 7, after “ASSESSMENT,” insert “LIABILITY FOR PAYMENT.”; strike in their entirety lines 10 through 16, inclusive; after line 16, insert:

“(B) FROM THE RETAIL DELIVERY FEE REVENUE, THE COMPTROLLER SHALL DISTRIBUTE THE AMOUNT NECESSARY TO PAY REFUNDS RELATING TO THE RETAIL DELIVERY FEE TO A REFUND ACCOUNT.”;

strike in their entirety lines 17 and 18 and substitute:

“(C) AFTER MAKING THE DISTRIBUTION REQUIRED UNDER SUBSECTION (B) OF THIS SECTION, THE COMPTROLLER SHALL DISTRIBUTE THE AMOUNT NECESSARY TO ADMINISTER THE RETAIL DELIVERY FEE TO AN ADMINISTRATIVE COST ACCOUNT.”;

and strike beginning with “RETAINING” in line 19 down through “(C)” in line 20 and substitute “MAKING THE DISTRIBUTIONS REQUIRED UNDER SUBSECTIONS (B) AND (C)”.

On page 10, in line 13, strike “2026” and substitute “2028”.

On page 11, in line 15, strike “MAY” and substitute “SHALL EITHER:

(I)”;

and in line 17, after “OPERATOR” insert “; OR

(II) PAY THE TRANSPORTATION NETWORK COMPANY IMPACT FEE ON BEHALF OF A PASSENGER”.

On page 12, in line 7, after “ASSESSMENT,” insert “LIABILITY FOR PAYMENT,”; strike in their entirety lines 11 through 14, inclusive; in lines 15, 24, and 29, strike “(G)”, “(H)”, and “(I)”, respectively, and substitute “(F)”, “(G)”, and “(H)”, respectively; strike beginning with “THE” in line 15 down through “FEE” in line 17 and substitute “FROM THE TRANSPORTATION NETWORK COMPANY IMPACT FEE REVENUE, THE COMPTROLLER SHALL DISTRIBUTE THE AMOUNT NECESSARY TO PAY REFUNDS RELATING TO THE TRANSPORTATION NETWORK COMPANY IMPACT FEE TO A REFUND ACCOUNT.”

(2) AFTER MAKING THE DISTRIBUTION REQUIRED UNDER PARAGRAPH (1) OF THIS SUBSECTION, THE COMPTROLLER SHALL DISTRIBUTE THE AMOUNT NECESSARY TO ADMINISTER THE TRANSPORTATION NETWORK COMPANY IMPACT FEE TO AN ADMINISTRATIVE COST ACCOUNT”;

in line 18, strike “(2)” and substitute “(3)”; strike beginning with “RETAINING” in line 18 down through “(1)” in line 19 and substitute “MAKING THE DISTRIBUTIONS REQUIRED UNDER PARAGRAPHS (1) AND (2)”; after line 30, insert:

“SECTION 2. AND BE IT FURTHER ENACTED, That, if any provision of this Act or the application of any provision of this Act to any person or circumstance is held invalid for any reason in a court of competent jurisdiction, the invalidity does not affect other provisions or any other application of this Act that can be given effect without the invalid provision or application, and for this purpose the provisions of this Act are declared severable.”;

in line 31, strike “2.” and substitute “3.”; and in line 32, strike “2025” and substitute “2027”.