

## AMENDMENTS TO HOUSE BILL NO. 948

Sponsor: REPRESENTATIVE HEFFLEY

Printer's No. 956

1 Amend Bill, page 1, line 2, by inserting after "Statutes,"  
2 in preliminary provisions, further providing for definitions;

3 Amend Bill, page 1, line 3, by inserting after "and"  
4 for imposition of tax, exemptions and deductions and

5 Amend Bill, page 1, lines 12 and 13, by striking out all of  
6 said lines and inserting

7 Section 2. The definition of "alternative fuel dealer-user"  
8 in section 9002 of Title 75 is amended and the section is  
9 amended by adding definitions to read:

10 Amend Bill, page 1, by inserting between lines 18 and 19  
11 "Alternative fuel dealer-user."

12 (1) Any person who delivers or places alternative fuels  
13 into the fuel supply tank or other device of a vehicle for  
14 use on the public highways.

15 (2) The term includes a person who owns and provides an  
16 electric vehicle charging station for public use, regardless  
17 of whether compensation is received for the public use.

18 (3) The term does not include a person who owns and  
19 provides an electric vehicle charging station used  
20 exclusively to charge:

21 (A) Electric vehicles at a private residence.

22 (B) Electric vehicles owned by tenants, residents or  
23 visitors of a common interest development or of any other  
24 group of private residences within a geographic location.

25 (C) Electric vehicles owned by a business or  
26 electric vehicles owned by the employees of a business.

27 (D) Electric vehicles not operated on public  
28 highways.

29 (4) The term does not include an owner of an electric  
30 vehicle subject to the electric vehicle road use fee,  
31 regardless of the method through which the owner charges the  
32 electric vehicle.

33 \* \* \*

Amend Bill, page 2, by inserting between lines 3 and 4

"Electric vehicle charging station." A facility or equipment designed to charge a battery within an electric vehicle by permitting the transfer of electricity to a battery or other storage device in an electric vehicle. The facilities and equipment may charge batteries through connective or inductive means.

Amend Bill, page 2, by inserting between lines 12 and 13

Section 3. Section 9004(d) of Title 75 is amended by adding a paragraph to read:

§ 9004. Imposition of tax, exemptions and deductions.

\* \* \*

(d) Alternative fuels tax.--

\* \* \*

(3) Nothing contained in this chapter shall be construed to:

(i) Affect the duty of an alternative fuel dealer-user to report and pay to the department the tax under this subsection for electricity delivered through an electric vehicle charging station provided by the alternative fuel dealer-user to the owner of an electric vehicle that is subject to the electric vehicle road use fee.

(ii) Prohibit the alternative fuel dealer-user from passing onto the owner of an electric vehicle that is subject to the electric vehicle road use fee any costs associated with the reporting and payment of the tax under this subsection.

Amend Bill, page 2, line 13, by striking out "3" and inserting

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Amend Bill, page 2, line 22, by striking out "Electricity used in electric vehicles." and inserting  
Prior nonpayment of alternative fuels tax.

Amend Bill, page 3, lines 27 through 30, by striking out all of said lines and inserting

§ 9033. Prior nonpayment of alternative fuels tax.

(a) Liability for unpaid tax amounts.--The owner of an electric vehicle subject to the electric vehicle road use fee shall not be liable for any unpaid tax amount owed to the department prior to the effective date of this section for the tax imposed under section 9004(d) (relating to imposition of

1 tax, exemptions and deductions).

2 (b) Liens, penalties and interest.--The department may not  
3 impose liens, penalties or interest on the owner of an electric  
4 vehicle subject to the electric vehicle road use fee for any  
5 unpaid tax amount owed to the department prior to the effective  
6 date of this section for the tax imposed under section 9004(d).

7 (c) Criminal penalties and fines.--The owner of an electric  
8 vehicle subject to the electric vehicle road use fee shall not  
9 be subject to any criminal penalties or fines under this chapter  
10 for any unpaid tax amounts owed to the department prior to the  
11 effective date of this section for the tax imposed under section  
12 9004(d).

13 Amend Bill, page 5, line 22, by striking out "4" and  
14 inserting

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