

(download September 23, 2024)

**Title 11**  
**DEPARTMENT OF TRANSPORTATION**

**Subtitle 15 MOTOR VEHICLE ADMINISTRATION — VEHICLE REGISTRATION**

**Chapter 40 Plug-in Electric [Vehicle] Drive Vehicles and Zero-Emission plug in electric drive vehicles [and Low Emission Vehicle Excise Tax Credit]**

Authority: Transportation Article §§12-104(b), 11-103.4, [and] 13-815, and 13-956, Annotated Code of Maryland

**.01 Purpose.**

This chapter applies to [applications] plug-in electric drive vehicle and zero-emission plug in electric drive vehicle:

- A. *Applications* for excise tax credits [issued for eligible zero-emission vehicles]; and
- B. *Annual surcharge fees.*

**.03 Definitions.**

A. (text unchanged)

B. Terms Defined.

(1) —(6) (text unchanged)

(7) “*Plug-in electric drive vehicle*”:

(a) *Has the meaning stated in Transportation Article, §21-1003.2, Annotated Code of Maryland; and*

(b) *Is not a zero-emission plug in electric drive vehicle.*

[(7)] (8) “*Zero-emission plug-in electric drive vehicle*”:

(a) [has] *Has* the meaning stated in Transportation Article, §13-815, Annotated Code of Maryland[.]; *and*

(b) *Is not capable of producing tailpipe emissions.*

**.04 Electric Vehicle Excise Tax Credit Eligibility.**

A. For determining eligibility of a zero-emission plug-in electric *drive* vehicle, fuel cell electric vehicle, zero-emission electric motorcycle, or zero-emission autocycle for a vehicle tax credit, the Administration shall use the base purchase price of the vehicle.

B. —C. (text unchanged)

**.05 Annual surcharge fee.**

A. *In addition to the registration fee, a surcharge fee shall be assessed for plug-in electric drive vehicles and zero-emission plug-in electric drive vehicles pursuant to Transportation Article, §13-956, Annotated Code of Maryland.*

B. *Beginning August 1, 2026, this surcharge shall be adjusted annually for inflation. The inflation adjustment shall correspond to the growth in the Consumer Price Index, rounded to the nearest whole dollar, for all urban consumers as determined by the Comptroller in accordance with Tax General Article, Section §9-305, Annotated Code of Maryland.*

**CHRISTINE NIZER**

**Administrator**

**Motor Vehicle Administration**