

**BILL:** House Bill 756  
**TITLE:** Washington County - Board of Education - Motor Fuel Tax Refund  
**DATE:** February 26, 2016  
**POSITION:** SUPPORT WITH AMENDMENT  
**COMMITTEE:** Ways and Means Committee  
**CONTACT:** John R. Woolums, Esq.

The Maryland Association of Boards of Education (MABE), representing all of the State's twenty-four local boards of education, supports House Bill 756, and requests an amendment to apply the bill to all local boards.

MABE fully supports the rationale for the bill developed by the Washington County Board of Education to exempt, via refund, a public school system from motor fuel taxes.

In 1977, the Maryland Court of Appeals ruled as follows: "The importance of transportation as an element in education has been recognized by the mandate of the General Assembly that the cost of transporting children to the public schools be borne by the State" (McCarthy v. Bd. of Educ. of Anne Arundel Cnty., 280 Md. 634). In light of the fact that the cost of transporting students is the financial responsibility of the state, it is contrary to this court decision to tax a local board of education for providing this vital service.

Given the essential governmental nature of transporting students to school to receive an education, MABE requests that all local boards be exempted from motor fuel taxes.

For these reasons, MABE requests a favorable report on House Bill 756, with the following amendment. On page 2, in lines 25, 26, and 29 respectively, strike "the Washington" and replace with "a".