

Article 81 of the Annotated Code of Maryland (1939 Edition and 1947 Supplement), title "Revenue and Taxes," to be under the new sub-title "Motor Carriers' Reciprocal Tax," said new sections to be known as Sections 348,353, inclusive, to follow immediately after Section 347 of said Article, and to read as follows:

*Motor Carriers' Reciprocal Tax.*

348. *Whenever used in this sub-title, the term "motor carrier" means every person, firm or corporation which operates or causes to be operated on any highway in Maryland, whether engaged in intrastate or interstate commerce, or both, and whether or not by virtue of any certificate or permit issued by the Commissioner of Motor Vehicles or by the Public Service Commission, any motor vehicle, trailer or semi-trailer for the transportation of property for compensation, whether for rent, or for hire, or as a contract or common carrier, and every common carrier, and contract carrier by motor vehicle, trailer or semi-trailer of passengers for compensation.*

349. (a). *With the exception of motor carriers registered under Section 218 of this Article, every motor carrier domiciled in any State which imposes a similar tax on motor carriers domiciled in Maryland shall pay a road tax equivalent to the rate of the State gasoline tax calculated in the amount of gasoline or motor fuel used in its operation within this State. This tax shall be payable to the Comptroller one month after the end of each quarter commencing with the quarter from July 1 to September 30, 1951.*

*Every motor carrier subject to the tax hereby imposed shall be entitled to a credit on such tax equivalent to the tax per gallon on all gasoline or other motor fuel purchased by such carrier within this State for use in its operations either within or without this State, and upon which gasoline or other motor fuel the tax imposed by the laws of this State has been paid by such carrier. Evidence of the payment of such tax in such form as may be required by, or is satisfactory to, the Comptroller shall be furnished by each such carrier claiming the credit herein allowed.*

(b). *When the amount of the credit herein provided to which any motor carrier is entitled for any quarter exceeds the amount of the tax for which such carrier is liable for the same quarter, such excess may under regulations of the Comptroller be allowed as a credit on the tax for which such carrier would be otherwise liable for another*