

MONTGOMERY COUNTY, NOT NOW INCLUDED IN SAID SANITARY DISTRICT.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1953.

Approved April 27, 1953.

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CHAPTER 667

(House Bill 220)

AN ACT to repeal and re-enact, with amendment, Section 409 of Article 81 of the Annotated Code of Maryland (1951 Edition), title "Revenue and Taxes", sub-title "Motor Carriers' Reciprocal Tax", providing that a tax liability may be offset by purchases in excess of use in a subsequent quarter or quarters.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 409 of Article 81 of the Annotated Code of Maryland (1951 Edition), title "Revenue and Taxes", sub-title "Motor Carriers' Reciprocal Tax", be and is hereby repealed and re-enacted, with amendment, to read as follows:

409. (a) With the exception of motor carriers registered under Section 269 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. *However, the Comptroller may permit a carrier to carry forward the tax liability accruing in any quarter to a subsequent quarter or quarters and offset the tax liability by purchases of motor vehicle fuel in Maryland in excess of the carrier's use in Maryland in accordance with such regulations as the Comptroller may promulgate.*

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EXPLANATION: *Italics indicate new matter added to existing law.*

[Brackets] indicate matter stricken from existing law.

CAPITALS indicate amendments to bill.

~~Strike out~~ indicates matter stricken out of bill.