

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 quarter of quarters or upon application within ninety days after the end of any quarter, duly verified and presented, in accordance with such regulations as may be promulgated by the Comptroller and supported by such evidence as may be satisfactory to the Comptroller, such excess may be refunded if it shall appear that the applicant has paid to another State of the United States or the District of Columbia under a lawful requirement of such jurisdiction a tax, similar in effect to the tax herein provided, on the use or consumption of the same gasoline without this State, to the extent of such payment in such other jurisdiction but in no case to exceed the rate per gallon of the then current Maryland State gasoline tax.

(c). The taxes collected under this sub-title shall be applied by the Comptroller to the same purpose and in the same manner as revenue received under the State gasoline tax, except that the maintenance and administrative expenses for the collection of the Motor Carriers Tax shall be on a quarterly rather than a monthly basis.

SEC. 2. *Be it enacted by the General Assembly of Maryland, That this Act shall take effect July 1, 1953.*

Approved April 27, 1953.