

ment), title "Revenue and Taxes", sub-title "Motor Carriers Reciprocal Tax", said sub-title relating generally to a road tax imposed upon said motor carriers in this State; and to add Sections 408 to ~~424 425~~ 426, inclusive, to said Article, to stand in the place of the sections so repealed and to be under the new sub-title "Road Tax on Motor Carriers", imposing a road tax upon every motor carrier of passengers and of property, operating on any highway in this State, providing for the imposition and collection of said tax, and relating generally to the operation and taxation of certain motor carriers within the State of Maryland.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Sections 408 to ~~413~~ 413, inclusive, of Article 81 of the Annotated Code of Maryland (1951 Edition and 1956 Supplement), title "Revenue and Taxes", sub-title "Motor Carriers Reciprocal Tax", be and they are hereby repealed; and that Sections 408 to ~~424 425~~ 426, inclusive, be and they are hereby added to said Article, to stand in the place of the sections so repealed and to be under the new sub-title "Road Tax on Motor Carriers", and all to read as follows:

#### *Road Tax on Motor Carriers*

408. *Definitions.—(a) Whenever used in this sub-title, the term "motor carrier" means every person, firm or corporation who or which operates or causes to be operated on any highway in this State any passenger vehicle that has seats for more than ~~seven~~ NINE passengers in addition to the driver, or any road tractor, or any tractor truck, or any truck having more than two axles, EXCEPT ANY RESIDENT PERSON, FIRM OR CORPORATION OWNING OR OPERATING NOT MORE THAN ONE TRUCK FOR HIS OWN USE AND NOT FOR HIRE, except any person, firm or corporation owning or operating not more than one truck not for compensation solely in intrastate operations.*

*(b) The word "operations" means operations of all such vehicles, whether loaded or empty, whether for compensation or not for compensation, and whether owned by or leased to the motor carrier who operates them or causes them to be operated.*

*(c) The term "motor fuel" shall be defined as is the term "motor vehicle fuel" in Section 123 of Article 56 of this Code, as amended from time to time.*

*(d) The term "Comptroller" shall mean the State Comptroller of Maryland.*

409. *Amount of tax; levy.—Every motor carrier of passengers and of property shall pay a road tax equivalent to ~~six cents per gallon~~ THE RATE PER GALLON OF THE MARYLAND MOTOR VEHICLE FUEL TAX WHICH IS CURRENTLY IN EFFECT, calculated on the amount of motor vehicle fuel used in its operations within this State.*

410. *Credit for payment of motor fuel tax.—(a) Every motor carrier subject to the tax hereby imposed shall be entitled to a credit on such tax equivalent to ~~six cents per gallon~~ THE RATE PER GALLON OF THE MARYLAND MOTOR VEHICLE FUEL TAX WHICH IS CURRENTLY IN EFFECT, on all gasoline or other*