

title "Road Tax on Motor Carriers", relating to repeal of reciprocal agreements with other states under the road tax on motor carriers. AND RE-ENACT, WITH AMENDMENTS, SECTIONS 420 AND 430, ARTICLE 81 OF THE ANNOTATED CODE OF MARYLAND (1957 EDITION), TITLE "REVENUE AND TAXES", SUB-TITLE "ROAD TAX ON MOTOR CARRIERS", RELATING TO RECIPROCAL AGREEMENTS WITH OTHER STATES UNDER THE ROAD TAX ON MOTOR CARRIERS, AND RELATING GENERALLY TO THE REPORTING REQUIREMENTS OF THE COMPTROLLER.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 430 (f) of Article 81 of the Annotated Code of Maryland (1957 Edition), title "Revenue and Taxes", sub-title "Road Tax on Motor Carriers", be and it is hereby repealed. 420 AND SECTION 430 OF ARTICLE 81 OF THE ANNOTATED CODE OF MARYLAND (1957 EDITION), TITLE "REVENUE AND TAXES", SUB-TITLE "ROAD TAX ON MOTOR CARRIERS", BE AND THEY ARE HEREBY REPEALED AND RE-ENACTED, TO READ AS FOLLOWS:

#### 420. REPORTS OF CARRIERS.

EVERY MOTOR CARRIER SUBJECT TO THE TAX IMPOSED BY THIS SUB-TITLE SHALL ON OR BEFORE THE LAST DAY OF APRIL, JULY, OCTOBER AND JANUARY OF EVERY YEAR MAKE TO THE COMPTROLLER SUCH REPORTS OF ITS OPERATIONS DURING THE QUARTER ENDING THE LAST DAY OF THE PRECEDING MONTH AS THE COMPTROLLER MAY REQUIRE AND SUCH OTHER REPORTS FROM TIME TO TIME AS THE COMPTROLLER MAY DEEM NECESSARY. THE COMPTROLLER BY REGULATION MAY EXEMPT FROM THE QUARTERLY REPORTING REQUIREMENTS OF THIS SECTION, AS A CLASS, THOSE MOTOR CARRIERS OPERATING SOLELY WITHIN THE STATE OF MARYLAND, AND REQUIRE IN SUCH INSTANCE AN ANNUAL REPORT, IF IN HIS DISCRETION THE ENFORCEMENT OF THIS SUB-TITLE WOULD NOT BE ADVERSELY AFFECTED BY SUCH A REGULATION. THE COMPTROLLER IS FURTHER AUTHORIZED BY REGULATION TO EXEMPT FROM THE QUARTERLY REPORTING REQUIREMENTS OF THIS SECTION, AND REQUIRE IN SUCH INSTANCES AN ANNUAL REPORT OF MOTOR CARRIERS LICENSED IN THIS STATE WHO PERFORM SUBSTANTIALLY ALL OF THEIR TRAVEL IN THIS STATE PROVIDED THE COMPTROLLER IS ASSURED THAT A SUFFICIENT AMOUNT OF FUEL IS PURCHASED IN THIS STATE TO COVER THE MOTOR CARRIER'S OPERATIONS HEREIN.

430. The ~~COMPTROLLER~~ GOVERNOR OR OTHER PROPER OFFICIAL OF THIS STATE IS AUTHORIZED TO ENTER INTO RECIPROCAL AGREEMENTS WITH THE PROPER OFFICIALS OF STATES ABUTTING ON MARYLAND AND WITH THE DISTRICT OF COLUMBIA AND NEW JERSEY. SUCH AGREEMENTS SHALL BE LIMITED TO STATES AND THE DISTRICT OF COLUMBIA HAVING LAWS SIMILAR IN EFFECT TO THE