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*Article II. Definitions*

(a) *State.* State shall include the states of the United States, the District of Columbia, the territories of the United States, the provinces of Canada, and the states, territories and Federal District of Mexico.

(b) *Contracting State.* Contracting state shall mean a state which is a party to this agreement.

(c) *Administrator.* Administrator shall mean the official or agency of a state administering the motor fuel taxes involved.

(d) *Person.* Person shall include any individual, firm, co-partnership, joint venture, association, corporation, estate, trust, business trust, receiver, syndicate or any other group or combination acting as a unit.

(e) *Bus.* Bus shall mean any motor vehicle of a bus type engaged in the interstate transportation of passengers and subject to the jurisdiction of the Interstate Commerce Commission, or any agency successor thereto, or one or more state regulatory agencies concerned with the regulation of passenger transport.

(f) *Gallon.* Gallon shall mean the liquid measure containing 231 cubic inches.

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*Article III. Governing Principle*

For purposes of this Compact, the primary principle for the imposition of motor fuel taxes shall be consumption of such fuel within the state. Motor fuel consumed by buses shall be taxed on the existing basis, as it may be from time to time, and under the procedures for collection of such taxes by each party state, except that to the extent that this Compact makes provision therefore, or for any matter connected therewith, such provision shall govern.

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*Article IV. How Fuel Consumed to be Ascertained*

The amount of fuel used in the operation of any bus within this state shall be conclusively presumed to be the number of miles operated by such bus within the state divided by the average mileage per gallon obtained by the bus during the tax period in all operations, whether within or without the party state. Any owner or operator of two or more buses shall calculate average mileage within the meaning of this article by computing single average figures covering all buses owned or operated by him.

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*Article V. Imposition of Tax*

Every owner or operator of buses shall pay to the party taxes equivalent to the amount of tax per gallon multiplied by the number of gallons used in its operations in the party state.