

cial motor vehicles in question have been leased from a lessor who is a motor carrier pursuant to this section.

(c) The provisions of subsections (a) and (b) of this section shall govern the primary liability pursuant to this Act of lessors and lessee of Commercial Motor Vehicles. If a lessor or lessee primarily liable fails, in whole or in part, to discharge this liability, such failing party and the other lessor or lessee party to the transaction shall be jointly and severally responsible and liable for compliance with the provisions of this Act and for the payment of any tax due pursuant hereto: provided that the aggregate of any taxes collected by this state shall not exceed the total amount or amounts of taxes due on account of the transactions in question and such costs and penalties, if any, as may be imposed.

422. TRIP PERMITS AND TEMPORARY AUTHORIZATIONS

(a) A motor carrier may obtain a trip permit which shall be good for one commercial motor vehicle for a period of 25 consecutive days beginning and ending on the dates specified on the face of the permit. The fee for such a permit shall be equal to the current motor fuel tax payable on one hundred (100) gallons of motor fuel. Fees for trip permits shall be in lieu of the road tax otherwise assessable against a motor carrier on account of vehicles operating therewith, and no reports of mileage shall be required with respect to such vehicles.

The above permit shall be issued in lieu of annual registration under this Act if a motor carrier is engaged in the operation of Commercial Vehicles on Maryland highways no more than three times in any one registration year.

(b) Whenever the Comptroller is satisfied that unforeseen or uncertain circumstances have arisen which require a motor carrier to operate in this state a commercial motor vehicle for which neither a trip permit pursuant to subsection (a) of this section nor an identification marker pursuant to Section 423 of this Act has yet been obtained, and if the Comptroller is satisfied that prohibition of such operation would cause undue hardship, the Comptroller may provide the motor carrier with temporary authorization for the operation of such vehicle pending registration of the vehicle under Section 423 of this Act. The fees and the conditions for the issuance of said permit shall be set forth by regulations promulgated by the Comptroller.

(c) The Comptroller shall provide by rules and regulations for the procedures to be employed in issuing trip permits and temporary authorization and for furnishing the motor carrier and vehicle in question with evidence of compliance with this Act.

423. REGISTRATION

All motor carriers shall register their vehicles with the Comptroller on an annual basis for the period beginning April 1 of each year and expiring March 31 of the succeeding year, in the following manner:

(a) A motor carrier subject to regulation by the Interstate Commerce Commission who has for the immediately prior full registration year complied with the provisions of the Road Tax on Motor Carriers Act and with the rules and regulations promulgated by the Comptroller for its effective enforcement and administration, and