

developing its user tax structure; and that annual taxes or other taxes of the fixed fee type upon buses, which are not imposed on a basis that reflects the amount of highway use, should be apportioned among the states, within the limits of practicality, on the basis of vehicle miles traveled within each of the states.

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(a) State includes 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 means a state which is party to this agreement.

(c) Administrator means the official or agency of a state administering the fee involved, or, in the case of proration of registration, the official or agency of a state administering the proration of registration in that state.

(d) Person includes any individual, firm, copartnership, joint venture, association, corporation, estate, trust, business trust, receiver, syndicate, or any other group or combination acting as a unit.

(e) Base state means the state from or in which the bus is most frequently dispatched, garaged, serviced, maintained, operated, or otherwise controlled, or also in the case of a fleet bus the state to which it is allocated for registration under statutory requirements. In order that this section may not be used for the purpose of evasion of registration fees, the administrators of the contracting states may make the final decision as to the proper base state, in accordance with Article III (h) hereof, to prevent or avoid evasion.

(f) Bus means 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.

(g) As to each contracting state, fleet includes only those buses which actually travel a portion of their total miles in such state. A fleet must include three (3) or more buses.

(h) Registration means the registration of a bus and the payment of annual fees and taxes as set forth in or pursuant to the laws of the respective contracting states.

(i) Proration of registration means registration of fleets of buses in accordance with Article IV of this