SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1976.

Approved May 4, 1976.

CHAPTER 326

(Senate Bill 806)

AN ACT concerning

Road Tax on Motor Carriers - Special Mobile Equipment

FOR the purpose of providing an alternate method of registration under the Road Tax on Motor Carriers for operators of certain special mobile equipment; establishing an annual fee; providing for issuance of an identification marker; and specifying certain conditions relating to registration and payment of the tax.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes Section 423 Annotated Code of Maryland (1975 Replacement Volume and 1975 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section 423 of Article 81 — Revenue and Taxes, of the Annotated Code of Maryland (1975 Replacement Volume and 1975 Supplement) be and it is hereby repealed and reenacted, with amendments, to read as follows:

Article 81 - Revenue and Taxes

423.

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