

(g) Sales of new or used motor vehicles upon which the excise tax levied and imposed by [§ 29 of Article 66 1/2 of the Annotated Code of Maryland,] THE MARYLAND VEHICLE LAW is collected by the [Department of Motor Vehicles] MOTOR VEHICLE ADMINISTRATION or which are to be titled or registered in another state. This exemption [shall] DOES not apply to office or house trailers, nor shall it apply to the lease or rental of new or used motor vehicles.

412A.

All taxes and fees imposed by this subtitle in any calendar month or three-month period shall be paid to the Comptroller and credited to the Transportation Trust Fund [pursuant to Article 94A of this Code] AS PROVIDED IN TITLE 3 OF THE TRANSPORTATION ARTICLE. Refunds due under this subtitle shall be provided for from funds collected pursuant to § 136 of Article 56 of this Code.

414.

(b) Unless the motor carrier has furnished a bond pursuant to § 419 of this article, the Comptroller [shall] MAY not make any refund except after an audit of the applicant's records; provided herewith that if a motor carrier has complied with the provisions of this subtitle and the regulations promulgated hereunder for a period of one full registration year, the Comptroller may in his discretion make refunds without requiring a bond or prior audit. Whenever any refund is ordered, it shall be paid out of the [Gasoline Tax Fund] GASOLINE AND MOTOR VEHICLE REVENUE ACCOUNT OF THE TRANSPORTATION TRUST FUND.

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:

(d) A motor carrier who operates special mobile equipment [vehicles], as defined in [§ 1-137 of Article 66 1/2 of this Code] § 11-159 OF THE TRANSPORTATION ARTICLE, that are subject to the provisions of this subtitle, may register [his] THESE vehicles in accordance with other applicable provisions of this section or, in the alternative, may elect to register as follows:

(1) Each vehicle for which a special mobile equipment certificate has been issued by the Motor Vehicle Administration may be registered upon payment of an annual fee, and the Comptroller shall provide a distinctive identification marker to be issued to the vehicle and displayed as required by the Comptroller.

(2) The annual registration fee shall be \$50 and shall be in lieu of the road tax otherwise assessable