

(a) Every motor carrier shall pay a road tax calculated on the amount of motor fuel consumed in its operations on highways within this State. The tax shall be at the same rate as the tax applicable to the purchase of the same motor fuel within this State and shall be paid pursuant to rules and regulations promulgated by the Comptroller of the State of Maryland. PAID PURSUANT TO RULES AND REGULATIONS PROMULGATED BY THE COMPTROLLER OF THE STATE OF MARYLAND.

(b) THE AMOUNT OF THE ROAD TAX IS THE SUM OF THE FOLLOWING:

(1) THE AMOUNT DETERMINED BY MULTIPLYING THE AGGREGATE RATE OF TAX PER GALLON OF THE MOTOR VEHICLE FUEL TAX PROVIDED IN ARTICLE 56, § 136 (A) THROUGH (H), INCLUSIVE, OF THE CODE BY THE AMOUNT OF MOTOR FUEL CONSUMED IN THE OPERATIONS OF ANY MOTOR CARRIER ON HIGHWAYS WITHIN THIS STATE, PLUS

(2) THE AMOUNT DETERMINED BY MULTIPLYING 0.04 BY AN AMOUNT DETERMINED BY MULTIPLYING THE QUANTITY, IN GALLONS, OF MOTOR FUEL CONSUMED IN THE OPERATIONS OF ANY MOTOR CARRIER ON HIGHWAYS WITHIN THIS STATE BY THE AVERAGE WHOLESALE PRICE PER GALLON OF MOTOR FUEL AS ESTABLISHED BY THE COMPTROLLER IN EFFECT WHEN THE MOTOR FUEL WAS PURCHASED.

(c) The amount of motor fuel consumed in the operations of any motor carrier on highways within this State shall be deemed to be such proportion of the total amount of such motor fuel consumed in its entire operations within and without this State, as the total number of miles traveled on highways within this State bears to the total number of miles traveled within and without this State.

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(a) (1) On all motor fuel purchased by a motor carrier within this State for consumption in its operations either within or without this State and upon which it has paid the Maryland motor fuel tax, such motor carrier shall be entitled to a credit equivalent to the rate per gallon of the motor fuel tax in effect when such fuel was purchased. When the amount of the credit herein provided to which any motor carrier is entitled for any reporting period exceeds the amount PORTION of the ROAD tax DERIVED FROM § 413 (B) (1) for which such motor carrier is liable, for the same period such excess shall, under regulations promulgated by the Comptroller be allowed as a credit (on) AGAINST THAT PORTION OF the ROAD tax DERIVED FROM § 413 (B) (1) for which such motor carrier would be otherwise liable for a period of (eighteen) 18 months. Upon application to the Comptroller duly verified and presented in accordance with regulations promulgated by the Comptroller such excess may be refunded, but in no case to exceed the rate per gallon of the