

POSSESSION-PERTAINING-TO-THIS-SUBTITLE-AFTER-THE-COMPTROLLER  
HAS-MADE-AN-AUDIT-OF-THE-RECORDS-

421-

(e)--The--provisions-of-subsections-(a)-and-(b)-of-this  
section--shall-govern-the-primary-liability-pursuant-to-this  
subtitle-of-lessors-and-lessee LESSEES 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--subtitle  
and-for-the-payment-of-any-tax-due-pursuant-here-to;--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-

(a)--A--motor--carrier--may--obtain-a-trip-permit-which  
shall-be-good VALID 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--subtitle--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 ROAD-TAX-PAYABLE-ON-100-GALLONS-OF-MOTOR-FUEL--ON--THE  
DATE-WHEN-THE-PERMIT-IS-ISSUED--MOTOR-CARRIERS-MAY-PAY-FEES  
FOR--TRIP--PERMITS--INSTEAD--OF--THE--ROAD--TAX--OTHERWISE  
ASSESSABLE--AGAINST--A--MOTOR--CARRIER--ON--ACCOUNT--OF--ITS  
OPERATION--OF--VEHICLES--AND--NO--REPORTS--OF--MILEAGE--SHALL--BE  
REQUIRED-WITH-RESPECT-TO-SUCH-VEHICLES-

(B)--ANNUAL-REGISTRATION-OF-A-VEHICLE-IS--NOT--REQUIRED  
UNDER--THIS--SUBTITLE--IF-THE-VEHICLE-IS-OPERATED-BY-A-MOTOR  
CARRIER-WHICH-IS-ENGAGED--IN--THE--OPERATION--OF--COMMERCIAL  
VEHICLES--ON--MARYLAND--HIGHWAYS-NO-MORE-THAN-3-TIMES-IN-ANY  
ONE-REGISTRATION-YEAR-

{(b)} (C) 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-§-423-of-this-article-has