

CHAPTER 295

(Senate Bill 771)

AN ACT concerning

Motor Carrier Fuel Tax - Lessees of Motor Vehicles

FOR the purpose of providing that for the motor carrier fuel taxes, certain motor carriers leasing motor vehicles as ~~a lessee~~ lessees shall be treated in certain circumstances as ~~a motor carrier~~ motor carriers subject to the tax.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
 Section 421(a) (b)
 Annotated Code of Maryland
 (1980 Replacement Volume and 1981 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland read(s) as follows:

Article 81 - Revenue and Taxes

421.

~~(a) (1) Except as otherwise provided in this section, the operation of every commercial motor vehicle leased to a motor carrier shall be subject to the provisions of this subtitle and rules and regulations in force pursuant hereunder to the same extent and in the same manner as commercial motor vehicles owned by such motor carriers.~~

~~(2) A lessee of commercial motor vehicles, and not the lessor, shall be deemed a motor carrier as herein defined with respect to such leased commercial motor vehicles and the motor fuel consumed thereby, to the same extent and in the same manner as commercial motor vehicles owned by such carrier.~~

(b) (1) A lessor of commercial motor vehicles may be deemed a motor carrier with respect to such vehicles leased to others by him and motor fuel consumed thereby, if the lessor supplies or pays for the motor fuel consumed by such vehicles or makes rental or other charges calculated to include the cost of such fuel. The Comptroller shall provide by rules and regulations for the presentation to