

(5) A motor bus as defined in subsection (g) of this section.

(c) The term "motor carrier" means any person who operates or causes to be operated any commercial motor vehicle on any highway in this State.

(d) The term "highway" means the entire width between the boundary lines of every way publicly maintained when any part thereof is open to the use of the public for the purpose of vehicular travel.

(e) The term "operations" means operations of all such vehicles whether loaded or empty, whether for compensation or not for compensation and whether owned by or leased to the motor carrier who operates them or causes them to be operated.

(f) The term "Comptroller" shall mean the State Comptroller of Maryland.

(g) The term "motor bus" means a Class P (passenger bus) vehicle, [as defined in § 13-933.1 of the Transportation Article, or Class I (charter bus) vehicle,] as defined in § 13-933 of the Transportation Article[, that has seats for 15 or more passengers in addition to the driver].

412A.

All taxes and fees imposed by this subtitle in any calendar month or three-month period shall be paid to the Comptroller and THE COMPTROLLER SHALL DEPOSIT-ALL-SUCH-REVENUE CREDIT ALL SUCH REVENUE TO THE GASOLINE AND MOTOR VEHICLE REVENUE ACCOUNT OF THE TRANSPORTATION TRUST FUND [credited to the Transportation Trust Fund 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-}-.

SECTION 3. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

Article 81 - Revenue and Taxes

413.

(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 RATE IN EFFECT AT THE BEGINNING OF THE REPORTING PERIOD THAT IS 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.