

(f) ~~The term "Comptroller" [shall mean]~~ MEANS 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 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] UNDER Article 56, § 136 of [this] THE Code.

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 applicable to the purchase of the same motor fuel within this State and shall be paid [pursuant to rules and] UNDER regulations [promulgated] ADOPTED by the Comptroller [of the State of Maryland].

(b) 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] EQUAL TO THE TOTAL NUMBER OF MILES TRAVELED BY THE MOTOR CARRIER'S FLEET ON HIGHWAYS WITHIN THE STATE DIVIDED BY THE AVERAGE NUMBER OF MILES PER GALLON OF FUEL TRAVELED BY THE FLEET ON HIGHWAYS WITHIN THE STATE, BY THE AVERAGE FLEET MILES PER GALLON OF FUEL. THE AVERAGE FLEET MILES PER GALLON OF FUEL SHALL BE COMPUTED USING ALL FLEET MILES TRAVELED DIVIDED BY THE TOTAL GALLONS OF FUEL CONSUMED. FLEET MILES TRAVELED SHALL INCLUDE ALL TAXABLE AND NONTAXABLE MILES TRAVELED.

414.

(a) On all motor fuel purchased by a motor carrier within [this] THE State for consumption in its operations either within or without [this] THE State and upon which it has paid the Maryland motor fuel tax, [such] THE motor carrier shall be entitled to a credit equivalent to the rate per gallon of the motor fuel tax in effect when [such] THE fuel was purchased. When the amount of the credit [herein provided] to which any motor carrier is entitled for any reporting period exceeds the