

of such records, at an earlier time, provided an audit of the motor [carriers] CARRIER'S records have been made.

(b) The Comptroller and his authorized agents and representatives shall have the right during regular business hours to inspect the books and records of any motor carrier subject to the tax imposed by this subtitle.

420.

(a) Two or more motor carriers regularly engaged in the transportation of passengers on through buses, on through tickets in pool service, may, at their option, make joint reports of their entire operations in this State. The taxes imposed by this subtitle shall be calculated on the basis of [such] THE joint reports as though [such] THE motor carriers were a single motor carrier[; and the motor]. MOTOR carriers making such reports shall be jointly and severally liable for the taxes.

(b) Such joint reports shall show the total number of miles traveled in this State and the total number of gallons of motor fuel purchased in this State by the reporting motor carriers. Credits or refunds, to which the motor carriers are entitled, shall not be allowed as credits or refunds to any other motor carrier; but motor carriers filing joint reports, shall permit all motor carriers engaged in this State, in pool operations with them to join in filing joint reports.

(c) The vehicles of motor carriers filing joint reports shall be deemed to have consumed on the average, one gallon of motor fuel for each six miles traveled unless persuasive evidence discloses that a different amount was consumed.

422.

(a) A motor carrier may obtain a trip permit which shall be good 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 250 gallons of motor fuel for a commercial motor vehicle, except for a motor bus, and on 150 gallons of motor fuel for a motor bus. 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] TRIP permit shall be issued in lieu of annual registration under this subtitle if a motor carrier is engaged in the operation of commercial motor vehicles on Maryland highways no more than three times in any one registration year.