

the beginning of the reporting period that is applicable to the purchase of the same motor fuel within this State and shall be paid under regulations adopted by the Comptroller.

(b) The amount of motor fuel consumed in the operations of any motor carrier on highways within this State shall be deemed to be equal to the total number of miles traveled by the motor carrier's fleet on highways within the State divided 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 the State for consumption in its operations either within or without the State and upon which it has paid the Maryland motor VEHICLE fuel tax, the motor carrier shall be entitled to a credit equivalent to the rate per gallon of the motor VEHICLE fuel tax in effect when the fuel was purchased. When the amount of the credit to which any motor carrier is entitled for any reporting period exceeds the amount of the ROAD tax for which the motor carrier is liable, for the same period the excess shall, under regulations adopted by the Comptroller be allowed as a credit on the ROAD tax for which the motor carrier would be otherwise liable for a period of 24 months.

(b) On application to the Comptroller duly verified and presented in accordance with regulations adopted by the Comptroller the excess may be refunded, but in no case at a rate that exceeds the rate per gallon of the Maryland motor VEHICLE fuel tax when the credit was developed. Any such application for refund shall be filed within 24 months from the last day of the reporting period in which the excess was developed. Any refund claim not filed within the time prescribed in this subsection shall be barred and in no event shall the Comptroller honor or pay such refund claimed, anything in § 215 of this article to the contrary notwithstanding.

(c) Unless the motor carrier has furnished a bond under § 419 of this article, the Comptroller may not make any refund except after an audit of the applicant's records, provided that if a motor carrier has complied with the provisions of this subtitle and the regulations adopted under this subtitle for a period of one full registration year, the Comptroller may in his discretion make refunds without requiring a bond or prior audit. Whenever any refund is ordered, it shall be paid out of the Gasoline and Motor Vehicle Revenue Account of the Transportation Trust Fund.