

5. by a volunteer or paid fire department or rescue squad as fire or rescue equipment;

6. by a licensed vehicle dealer during a road test for sale, if the vehicle displays dealer registration plates that the Motor Vehicle Administration issues;

7. by a person as a privately owned bus used only in the Transportation system of a county, municipal corporation, special taxing district, or other political subdivision to transport the public on a regular schedule between fixed termini as those terms are defined in the Transportation Article[.];

(III) A MULTIPURPOSE PASSENGER VEHICLE AS DEFINED IN § 11-136.1 OF THE TRANSPORTATION ARTICLE;

(IV) A MULTIPURPOSE PASSENGER VEHICLE OR TRUCK THAT DOES NOT EXCEED 3/4 TON CAPACITY WHEN TOWING:

1. A CAMPING TRAILER AS DEFINED IN § 11-106 OF THE TRANSPORTATION ARTICLE; OR

2. A TRAVEL TRAILER AS DEFINED IN § 11-170 OF THE TRANSPORTATION ARTICLE; OR

(V) A FARM TRUCK AS DEFINED IN § 13-921 WITH 2 AXLES OF THE TRANSPORTATION ARTICLE THAT HAS A REGISTERED OR OPERATING GROSS OR COMBINATION WEIGHT OF LESS THAN 40,001 POUNDS.

[9-313.]

On request, the Comptroller may allow a licensed special fuel seller or licensed special fuel user to deduct from the motor fuel tax due the amount of motor carrier tax credit that the licensee accrues under § 9-214 of this title.]

9-203-

~~The motor carrier tax imposed under § 9-202 of this subtitle does not apply to a commercial motor vehicle that:~~

~~{1}--is--operated--by--a--motor--carrier--that--leases--the--commercial--motor--vehicle--from--another--motor--carrier--who--provides--or--pays--for--the--motor--fuel;~~

~~{2}--is--operated--by--a--motor--carrier--that--has--obtained--a--trip--permit--under--§--9--219(c)--of--this--subtitle;--or~~

~~{3}--is--exempt--under--§--9--208(c)--(B)--of--this--subtitle--from--reporting.~~

9-204-