

~~The motor carrier tax rate is 4 CENTS HIGHER THAN the motor fuel tax rate in effect when the reporting period begins, for each gallon of motor fuel used in the operation of a commercial motor vehicle on a highway in this State.~~

9-207.

(a) Except as provided in § 9-208 of this subtitle, each motor carrier shall:

(1) complete and file a ~~report of its operations~~ MOTOR CARRIER TAX RETURN for periods that the Comptroller requires; and

(2) provide other information that the Comptroller considers necessary to enforce this subtitle properly.

(b) [On request, the Comptroller may allow a motor carrier licensed as a special fuel seller or user under Subtitle 3 of this title to file a combined report RETURN.

(c) To identify properly persons listed in a report RETURN, each motor carrier shall include in the report RETURN:

(1) the social security number or other federal identifying number of the person; and

(2) if the Comptroller requires, the federal Interstate Commerce Commission identifying number.

9-208.

(a) ~~The Comptroller may exempt a motor carrier from filing a report under § 9-207 of this subtitle~~ MOTOR CARRIER TAX RETURN if the Comptroller is satisfied:

(1) based on an annual affidavit by the motor carrier, that the operations of the motor carrier are substantially intrastate;

(2) that the motor carrier buys an equitable amount of motor fuel in this State; and

(3) that the exemption will not affect the enforcement of this subtitle adversely.

(b) ~~A motor carrier is not required to file a report under § 9-207 of this subtitle for~~ REPORT, ON A MOTOR CARRIER TAX RETURN, a commercial motor vehicle operated under a trip permit.

~~(c) (B) A motor carrier is not required to file a report under § 9-207 of this subtitle for~~ REPORT, ON A MOTOR CARRIER TAX RETURN, a commercial motor vehicle used only to