

(3) design the returns and other forms that, on completion, provide the information required for the administration of those laws;

(4) collect revenue from estimated tax payments, pay the revenue into the General Fund of the State, and account for the revenue with the Comptroller; and

(5) remit to the Comptroller any other revenue derived from the public service company franchise tax.

9-204.

The motor carrier tax rate is the motor fuel tax rate in effect when the [reporting] RETURN period begins, for each gallon of motor fuel used in the operation of a commercial motor vehicle on a highway in this State.

Part II. [Reports] RETURNS and Records.

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: