

(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], ON A MOTOR CARRIER TAX RETURN, a commercial motor vehicle operated under a trip permit.

(c) A motor carrier is not required to [file a] report [under § 9-207 of this subtitle for], ON A MOTOR CARRIER TAX RETURN, a commercial motor vehicle used only to transport migrant agricultural workers, as defined in the federal Migrant and Seasonal Agricultural Workers Protection Act, if the motor carrier:

(1) obtains an identification marker under § 9-219 of this subtitle; and

(2) files with the Comptroller a certificate of compliance with federal requirements on migrant agricultural workers from the Secretary of Labor.

9-209.

(a) Each motor carrier shall keep, in the form that the Comptroller requires, records of the operations on which the [reports required under this subtitle] MOTOR CARRIER TAX RETURNS are based, including records that show the number of miles operated for each gallon of motor fuel.

9-215.

A motor carrier shall pay the motor carrier tax for a period with the [report] RETURN that covers the period, in accordance with regulations of the Comptroller.

Subtitle 3. Motor Fuel [Taxes] TAX.

9-314.

(b) The motor fuel tax on special fuel shall be paid by:

(1) the licensed Class B dealer who first receives the special fuel in this State; [or]

(2) a special fuel seller who delivers the special fuel into a tank from which a motor vehicle can be fueled unless