

Although "turbine fuel" is, generically, a form of "special fuel", the separate definition is retained in light of the differences in taxes dependent on the different usages of special fuels.

SUBTITLE 2. MOTOR CARRIER TAX.

PART I. DEFINITIONS; GENERAL PROVISIONS.

9-201. DEFINITIONS.

(A) IN GENERAL.

IN THIS SUBTITLE THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

REVISOR'S NOTE: This subsection is new language added as the standard introductory language to a definition section.

(B) COMMERCIAL MOTOR VEHICLE.

(1) "COMMERCIAL MOTOR VEHICLE" MEANS:

(I) A CLASS P (PASSENGER BUS) VEHICLE, AS DESCRIBED IN § 13-933 OF THE TRANSPORTATION ARTICLE;

(II) A TRUCK THAT HAS MORE THAN 2 AXLES;

(III) A TRUCK TRACTOR, AS DEFINED IN § 11-172 OF THE TRANSPORTATION ARTICLE;

(IV) A PASSENGER VEHICLE THAT HAS SEATS FOR A DRIVER AND 16 OR MORE PASSENGERS; OR

(V) A TRUCK THAT:

1. HAS 2 AXLES;

2. IS COMBINED WITH A FREIGHT TRAILER OR SEMITRAILER, AS DESCRIBED IN § 13-927(C) OF THE TRANSPORTATION ARTICLE; AND

3. WITH THE TRAILER, HAS A REGISTERED OR OPERATING GROSS COMBINATION WEIGHT OF MORE THAN 40,000 POUNDS.

(2) "COMMERCIAL MOTOR VEHICLE" DOES NOT INCLUDE:

(I) A PRIVATELY OWNED ANTIQUE TRUCK THAT:

1. IS REGISTERED AS A HISTORIC MOTOR VEHICLE UNDER § 13-936 OF THE TRANSPORTATION ARTICLE; AND

2. DISPLAYS APPROPRIATE REGISTRATION PLATES THAT THE MOTOR VEHICLE ADMINISTRATION ISSUES; OR