

## (2) "MOTOR CARRIER" INCLUDES:

(I) A LESSOR OF A COMMERCIAL MOTOR VEHICLE WHO PROVIDES OR BUYS THE MOTOR FUEL USED TO OPERATE THE VEHICLE OR PAYS FOR IT AS A PART OF RENTAL OR OTHER COSTS; AND

(II) A LESSEE WHOSE LEASE ENTITLES THE LESSEE TO RECEIVE A CREDIT OR REFUND FOR MOTOR FUEL THAT THE LESSOR BUYS.

REVISOR'S NOTE: This subsection is new language derived without substantive change from former Art. 81, § 412(c) and § 421(b)(2) and the first sentence of (1).

In paragraph (2)(i) and (ii) of this subsection, the former references to a lessor or lessee being "deemed" a motor carrier are deleted as surplusage.

In paragraph (2)(ii) of this subsection, the former reference to a lessee being considered a carrier "with respect to those motor vehicles and the motor fuel consumed by them, to the same extent as if the lessee owned the vehicles" is deleted as surplusage.

Defined terms: "Commercial motor vehicle" § 9-201  
"Motor fuel" § 9-101 "Person" § 1-101

REVISOR'S NOTE TO SECTION: Former Art. 81, § 412(a), which defined "motor fuel" as "any liquid ... used to propel a motor vehicle", is deleted as unnecessary in light of the definition of "motor fuel" in § 9-101 of this title, which embraces all of the possible fuels.

Former Art. 81, § 412(d), which defined "highway", is deleted as surplusage.

Former Art. 81, § 412(f), which defined "Comptroller", is deleted as unnecessary in light of the definition in § 1-101 of this article.

## 9-202. IMPOSITION OF TAX.

## (A) IN GENERAL.

A TAX IS IMPOSED ON EACH MOTOR CARRIER WHO OPERATES OR CAUSES THE OPERATION OF A COMMERCIAL MOTOR VEHICLE ON A HIGHWAY IN THIS STATE.

## (B) SCOPE OF SECTION.

THE TAX UNDER THIS SECTION IS IMPOSED WHETHER THE COMMERCIAL MOTOR VEHICLE IS:

- (1) OWNED BY OR LEASED TO THE MOTOR CARRIER;