

- (2) OPERATED LOADED OR EMPTY; OR
- (3) OPERATED FOR COMPENSATION OR FOR NO COMPENSATION.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 412(e) and the first sentence of § 413(a).

Former Art. 81, § 421(a), which made a leased commercial motor vehicle subject to the former subtitle and regulations adopted under it, is deleted as surplusage in light of subsection (b)(1) of this section and § 9-201(c) of this subtitle.

Defined terms: "Commercial motor vehicle" § 9-201
 "Fuel" § 9-101 "Motor carrier" § 9-201
 "State" § 1-101

9-203. EXCEPTIONS.

THE MOTOR CARRIER TAX IMPOSED UNDER § 9-202 OF THIS SUBTITLE DOES NOT APPLY TO A COMMERCIAL MOTOR VEHICLE THAT:

- (1) IS OPERATED BY A MOTOR CARRIER THAT LEASES THE COMMERCIAL MOTOR VEHICLE FROM ANOTHER MOTOR CARRIER WHO PROVIDES OR PAYS FOR THE MOTOR FUEL;
- (2) IS OPERATED BY A MOTOR CARRIER THAT HAS OBTAINED A TRIP PERMIT UNDER § 9-219(C) OF THIS SUBTITLE; OR
- (3) IS EXEMPT UNDER § 9-208(C) OF THIS SUBTITLE FROM REPORTING.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 416(e), § 421(b)(1), and the first clause of the third sentence of § 422(a).

Item (3) of this section is revised to state expressly that a vehicle used for migrant workers is exempted from the motor carrier tax if the exemption under § 9-208(c) of this subtitle is obtained.

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

9-204. RATE OF TAX.

THE MOTOR CARRIER TAX RATE IS 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.