

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

The defined term "motor carrier tax" is substituted for the former references to the "road tax" and "tax", for clarity.

The defined term "motor fuel tax" is substituted for the former reference to "the tax applicable to the purchase of the same motor fuel within this State", for clarity and brevity.

The reference to "each gallon" is substituted for the former reference to "the amount" for clarity, since the motor fuel tax is measured by gallons.

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

9-205. RESERVED.

9-206. RESERVED.

PART II. REPORTS AND RECORDS.

9-207. REPORTS -- REQUIRED.

(A) IN GENERAL.

EXCEPT AS PROVIDED IN § 9-208 OF THIS SUBTITLE, EACH MOTOR CARRIER SHALL:

(1) COMPLETE AND FILE A REPORT OF ITS OPERATIONS FOR PERIODS THAT THE COMPTROLLER REQUIRES; AND

(2) PROVIDE OTHER INFORMATION THAT THE COMPTROLLER CONSIDERS NECESSARY TO ENFORCE THIS SUBTITLE PROPERLY.

(B) COMBINED REPORT.

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.

(C) CONTENTS.

TO IDENTIFY PROPERLY PERSONS LISTED IN A REPORT, EACH MOTOR CARRIER SHALL INCLUDE IN THE REPORT:

(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.