

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 416(c) and (d) and the first sentences of (a) and (b).

The introductory clause of subsection (a) of this section, "[e]xcept as provided in § 9-208 of this subtitle", is added for clarity.

In subsection (a)(1) of this section, the duty to "complete" the return is added as a general reference to § 2-104 of this article, which requires the Comptroller to design appropriate forms. See the revisor's note to that section.

Also in subsection (a)(1) of this section, the reference to reports being required "for periods that the Comptroller requires" is substituted for the former reference to reports being due "from time to time as the Comptroller may deem necessary". The Comptroller has specified monthly or quarterly reports and may authorize annual reports in certain cases. See COMAR 03.03.06.01.

Subsection (a)(2) of this section is revised as a duty of a motor carrier, rather than a power of the Comptroller, for clarity.

In subsection (a)(2) of this section, the word "information" is substituted for the former word "reports", since subsection (a)(2) of this section is presumably broader than subsection (a)(1) of this section, which does not specify times.

Defined terms: "Comptroller" § 1-101  
"Motor carrier" § 9-201

9-208. SAME -- EXCEPTIONS.

(A) LOCAL CARRIERS.

THE COMPTROLLER MAY EXEMPT A MOTOR CARRIER FROM FILING A REPORT UNDER § 9-207 OF THIS SUBTITLE IF THE COMPTROLLER IS SATISFIED:

(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.