

A MOTOR CARRIER SHALL MAKE THE RECORDS REQUIRED UNDER SUBSECTION (A) OF THIS SECTION AVAILABLE FOR INSPECTION BY THE COMPTROLLER AT ANY TIME DURING BUSINESS HOURS.

(C) PRESERVATION.

A MOTOR CARRIER SHALL KEEP THE RECORDS REQUIRED UNDER SUBSECTION (A) OF THIS SECTION FOR 4 YEARS UNLESS THE RECORDS HAVE BEEN AUDITED AND, ON WRITTEN REQUEST THAT STATES THE REASONS FOR THE REQUEST, THE COMPTROLLER AUTHORIZES EARLY DESTRUCTION.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 418 and the second clause of § 417.

In subsection (a) of this section, the reference to records "on which the reports required under this subtitle are based" is substituted for the former reference to records necessary for "justification of the amount of tax liability", for clarity.

Also in subsection (a) of this section, the former reference to the records "as may be necessary for the effective administration of this subtitle" is deleted as surplusage in light of the requirement that records be maintained "in the form that the Comptroller requires".

In subsection (b) of this section, the former reference to "authorized agents" of the Comptroller is deleted as included in the defined term "Comptroller".

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

9-210. RESERVED.

9-211. RESERVED.

PART III. TAX PAYMENT.

9-212. DETERMINATION OF FUEL USED.

TO COMPUTE THE AMOUNT OF MOTOR FUEL THAT A MOTOR CARRIER USES TO OPERATE COMMERCIAL MOTOR VEHICLES ON HIGHWAYS IN THE STATE, THE MOTOR CARRIER SHALL:

(1) COMPUTE ITS AVERAGE FLEET MILES FOR EACH GALLON OF MOTOR FUEL AS A FRACTION:

(I) THE NUMERATOR OF WHICH IS THE TOTAL MILES THAT THE MOTOR CARRIER'S ENTIRE FLEET TRAVELS IN ALL STATES; AND

(II) THE DENOMINATOR OF WHICH IS THE TOTAL GALLONS OF MOTOR FUEL USED;