

(2) DETERMINE THE TOTAL MILES THE MOTOR CARRIER'S FLEET TRAVELS ON HIGHWAYS IN THIS STATE; AND

(3) DIVIDE THE NUMBER COMPUTED UNDER ITEM (2) BY THE FRACTION COMPUTED UNDER ITEM (1) OF THIS SECTION.

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

The third sentence of former Art. 81, § 413(b), which indicated that fleet miles includes "all taxable and nontaxable" miles, is deleted as surplusage since the references to "total" miles do not distinguish mileage. No substantive change is intended by this deletion.

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

9-213. PAYMENT OF TAX.

A MOTOR CARRIER SHALL PAY TO THE COMPTROLLER THE MOTOR CARRIER TAX COMPUTED BY MULTIPLYING THE TAX RATE UNDER § 9-204 BY THE GALLONS OF MOTOR FUEL USED, AS COMPUTED UNDER § 9-212 OF THIS SUBTITLE, LESS ANY CREDIT ALLOWED UNDER § 9-214 OF THIS SUBTITLE.

REVISOR'S NOTE: This section is new language derived without substantive change from the first clause of the first sentence of former Art. 81, § 412A. It is revised to state expressly the manner in which the motor carrier tax required to be paid is computed.

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

9-214. CREDITS.

(A) ALLOWED.

A MOTOR CARRIER MAY CLAIM A CREDIT AGAINST THE MOTOR CARRIER TAX TO THE EXTENT OF THE MOTOR FUEL TAX THAT THE MOTOR CARRIER PAID ON MOTOR FUEL BOUGHT IN THE STATE.

(B) EXCESS CREDIT.

IF THE CREDIT ALLOWED UNDER SUBSECTION (A) OF THIS SECTION FOR A REPORT PERIOD EXCEEDS THE MOTOR CARRIER TAX DUE IN THE PERIOD, THEN, IN ACCORDANCE WITH REGULATIONS OF THE COMPTROLLER, THE MOTOR CARRIER MAY:

(1) APPLY THE EXCESS CREDIT TO THE MOTOR CARRIER TAX DUE WITHIN THE NEXT 2 YEARS; OR