

(2) APPLY FOR A REFUND OF THE EXCESS CREDIT UNDER § 13-901 OF THIS ARTICLE.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 414(a) and the first clause of the first sentence of (b).

In subsection (a) of this section, the phrase "to the extent of" is substituted for the former reference "equivalent to the rate per gallon of the motor fuel tax in effect when the fuel was purchased", for brevity.

Also in subsection (a) of this section, the former phrase "for consumption in its operations either within or without the State" is deleted as surplusage, since this usage would not affect payment of the motor fuel tax.

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

9-215. TIME OF PAYMENT.

A MOTOR CARRIER SHALL PAY THE MOTOR CARRIER TAX FOR A PERIOD WITH THE REPORT THAT COVERS THE PERIOD, IN ACCORDANCE WITH REGULATIONS OF THE COMPTROLLER.

REVISOR'S NOTE: This section is new language derived without substantive change from the second clause of the second sentence of former Art. 81, § 413(a) and the reference to time of payment in the first clause of the first sentence of § 412A.

The reference to a "period" for a report is substituted for the former reference to "any calendar month or three-month period", to conform to § 9-207 of this subtitle.

The former reference to "fees" is deleted as included in § 9-219 of this subtitle.

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

9-216. LIABILITY FOR TAX.

(A) PRIMARY LIABILITY.