

THE TERMS OF A LEASE DETERMINE THE PRIMARY LIABILITY OF A LESSOR AND LESSEE OF A COMMERCIAL MOTOR VEHICLE FOR THE MOTOR CARRIER TAX.

(B) SECONDARY LIABILITY.

IF EITHER THE LESSOR OR LESSEE WITH PRIMARY RESPONSIBILITY TO PAY THE MOTOR CARRIER TAX FAILS TO PAY IT IN FULL, BOTH ARE JOINTLY AND SEVERALLY LIABLE FOR:

- (1) COMPLYING WITH THIS SUBTITLE; AND
- (2) PAYMENT OF ANY MOTOR CARRIER TAX DUE.

REVISOR'S NOTE: This section is new language derived without substantive change from the first sentence and the first and second clauses of the second sentence of former Art. 81, § 421(c).

In subsection (a) of this section, the reference to the terms of "a lease" is substituted for the former reference to the "provisions of subsections (a) and (b) of this section", for clarity.

The third clause of the second sentence of former Art. 81, § 421(c), which limited the amount collected to the total amount of motor carrier tax, costs, and penalties due, is deleted as surplusage.

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

9-217. RESERVED.

9-218. RESERVED.

PART IV. IDENTIFICATION MARKERS AND PERMITS.

9-219. MARKER OR PERMIT REQUIRED.

(A) IN GENERAL.

(1) EXCEPT AS PROVIDED IN PARAGRAPH (2) OF THIS SUBSECTION, A MOTOR CARRIER SHALL OBTAIN FROM THE COMPTROLLER AN IDENTIFICATION MARKER FOR EACH COMMERCIAL MOTOR VEHICLE OF THE MOTOR CARRIER.

(2) A MOTOR CARRIER THAT, IN A CALENDAR YEAR, OPERATES COMMERCIAL MOTOR VEHICLES ON THE HIGHWAYS OF THIS STATE NO MORE THAN 3 TIMES MAY OBTAIN TRIP PERMITS INSTEAD OF MARKERS.

(B) IDENTIFICATION MARKER.

TO QUALIFY FOR AN IDENTIFICATION MARKER, A MOTOR CARRIER SHALL: