

(1) COMPUTE THE MOTOR CARRIER TAX BY USING A MILES PER GALLON FACTOR BASED ON THE BEST INFORMATION IN THE POSSESSION OF THE COMPTROLLER; AND

(2) ASSESS THE TAX DUE.

(B) NO RECORDS KEPT, RECORDS NOT MADE AVAILABLE, OR NO REPORT FILED.

IF A PERSON FAILS TO KEEP RECORDS OR TO MAKE RECORDS AVAILABLE TO THE COMPTROLLER AS REQUIRED IN § 9-209 OF THIS ARTICLE OR FAILS TO FILE A REPORT AS REQUIRED UNDER § 9-207 OF THIS ARTICLE, THE COMPTROLLER SHALL:

(1) COMPUTE THE MOTOR CARRIER TAX BY USING A MILES PER GALLON FACTOR BASED ON THE USE, IN THE STATE, OF 40 GALLONS OF MOTOR FUEL FOR EACH COMMERCIAL MOTOR VEHICLE IN THE PERSON'S FLEET ON EACH DAY DURING THE PERIOD FOR WHICH THE RECORDS ARE NOT KEPT OR MADE AVAILABLE OR THE REPORT IS NOT FILED; AND

(2) ASSESS THE TAX DUE.

REVISOR'S NOTE: Subsections (a)(1) and (b)(1) of this section are new language derived without substantive change from former Art. 81, § 417.

Subsections (a)(2) and (b)(2) of this section are new language added to state expressly that which only was implied by the former law -- i.e., that, after the computation is made, the Comptroller makes an assessment.

In subsections (a) and (b) of this section, the defined term "person" is substituted for the former words "motor carrier", for clarity and consistency throughout this subtitle.

In the introductory language of subsection (a) of this section, the reference to keeping records "that do not contain the information required in § 9-209 of this article" is substituted for the former reference to "fail[ing] to keep adequate records showing the number of miles actually operated per gallon of motor fuel", to clarify that subsection (a) applies only to inadequate records, in light of subsection (b) of this section.

Accordingly, in the introductory language of subsection (b) of this section, the reference to "fail[ing] to keep records or to make records available to the Comptroller" is substituted for the former condition "[i]f no records are available".

In subsection (a)(1) of this section, the words "based on the best information in the possession of the