

Defined terms: "Comptroller" § 1-101
"Motor carrier tax" § 1-101
"Revenue" § 2-101

2-902. PAYMENT OF REFUNDS.

THE COMPTROLLER SHALL PAY REFUNDS RELATING TO THE MOTOR CARRIER TAX FROM MOTOR FUEL TAX REVENUE.

REVISOR'S NOTE: This section is new language derived without substantive change from the second sentence of former Art. 81, § 412A.

The second sentence of former Art. 81, § 414(c), which provided for refunds to be paid "out of the Gasoline and Motor Vehicle Revenue Account of the Transportation Trust Fund" and was first enacted by Ch. 539, Acts of 1967, is deleted as obsolete in light of the later enacted provisions of former Art. 81, § 412A, which was enacted by Ch. 409, Acts of 1973. Although both refund provisions have been amended since their enactment and, indeed, sometimes by the same bills, these amendments seemed to be technical and not intended to revive the superseded provisions of § 414(c).

Defined terms: "Comptroller" § 1-101
"Motor carrier tax" § 1-101
"Motor fuel tax" § 1-101
"Revenue" § 2-101

SUBTITLE 10. MOTOR FUEL TAX REVENUE DISTRIBUTION.

2-1001. TO REFUND ACCOUNT.

FROM THE MOTOR FUEL TAX REVENUE THE COMPTROLLER SHALL DISTRIBUTE THE AMOUNT NECESSARY TO PAY REFUNDS RELATING TO THE MOTOR FUEL TAX AND THE MOTOR CARRIER TAX TO A REFUND ACCOUNT.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 56, § 137(e)(1) and the second sentence of former Art. 81, § 412A.

This section is revised to require distribution to a refund "account", to clarify that reduction in revenue before other distributions are made and also to clarify that refunds for motor fuel tax, motor carrier tax, and registration fees are paid from the motor fuel tax revenue.

The defined term "motor fuel tax" is substituted for the former reference to "funds collected under Article 56, § 136 of the Code", for clarity.