

Occurred: Ch. 2, Acts of 1988.

8-408.

The Department shall:

(4) collect the public service [franchise] company FRANCHISE tax revenue, including penalties and interest;

DRAFTER'S NOTE:

Error: Misplaced word in § 8-408(4) of the Tax - General Article.

Occurred: Ch. 568, Acts of 1988.

9-101.

(g) (1) "Special fuel" means a product that is usable as fuel in a compression or [sparked ignited] SPARK IGNITED internal combustion engine.

DRAFTER'S NOTE:

Error: Incorrect word usage in § 9-101(g)(1) of the Tax - General Article.

Occurred: Ch. 2, Acts of 1988.

9-201.

(b) (2) "Commercial motor vehicle" does not include:

(v) a farm truck as defined in § 13-921 [with 2 axles] of the Transportation Article that has 2 AXLES AND a registered or operating gross or combination weight of less than 40,001 pounds.

DRAFTER'S NOTE:

Error: Misplaced language in § 9-201(b)(2)(v) of the Tax - General Article.

Occurred: Ch. 107, Acts of 1988.

9-213.

A motor carrier shall pay to the Comptroller the motor carrier tax computed by multiplying the tax rate under § 9-204 OF THIS SUBTITLE 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.