

Article - Tax - General

Section 9-208 and 9-219

Annotated Code of Maryland

(1988 Volume and 1996 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article - Tax - General

9-208.

(a) The Comptroller may exempt a motor carrier from filing a motor carrier tax return if ~~the Comptroller is satisfied~~:

(1) [based on an affidavit by the motor carrier,] ~~that~~ the operations of the motor carrier are [substantially] intrastate ONLY;

(2) ~~that~~ the [motor carrier buys an equitable amount of motor fuel in this] INTRASTATE COMMERCIAL MOTOR VEHICLES OF THE MOTOR CARRIER ARE REGISTERED (TAGGED) BY THE MOTOR VEHICLE ADMINISTRATION TO OPERATE SOLELY WITHIN THE State; and

(3) ~~that~~ the exemption will not affect the enforcement of this subtitle adversely.

(b) A motor carrier is not required to report, on a motor carrier tax return, a commercial motor vehicle operated under a trip permit.

[(c) A motor carrier is not required to report, on a motor carrier tax return, a commercial motor vehicle used only to transport migrant agricultural workers, as defined in the federal Migrant and Seasonal Agricultural Workers Protection Act, if the motor carrier:

(1) obtains an identification marker under § 9-219 of this subtitle; and

(2) files with the Comptroller a certificate of compliance with federal requirements on migrant agricultural workers from the Secretary of Labor.]

9-219.

(a) (1) Except as provided in [paragraph] PARAGRAPHS (2) AND (3) 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.

(3) A MOTOR CARRIER THAT REGISTERS (TAGS) ALL INTRASTATE COMMERCIAL MOTOR VEHICLES WITH THE MOTOR VEHICLE ADMINISTRATION FOR