

Article - Tax - General

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§9-202.

(a) A tax is imposed on each motor carrier who operates or causes the operation of a commercial motor vehicle on a highway in this State.

(b) The tax under this section is imposed whether the commercial motor vehicle is:

- (1) owned by or leased to the motor carrier;
- (2) operated loaded or empty; or
- (3) operated for compensation or for no compensation.

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