

Article - Tax - General

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§9-203.

The motor carrier tax imposed under § 9-202 of this subtitle does not apply to a commercial motor vehicle that:

(1) is operated by a motor carrier that leases the commercial motor vehicle from another motor carrier who provides or pays for the motor fuel; or

(2) is operated by a motor carrier that has obtained a trip permit under § 9-219(c) of this subtitle.

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