

Article - Tax - General

[Previous][Next]

§9-212.

To compute the amount of motor fuel that a motor carrier uses to operate commercial motor vehicles on highways in the State, the motor carrier shall:

(1) compute its average fleet miles for each gallon of motor fuel as a fraction:

(i) the numerator of which is the total miles that the motor carrier's entire fleet travels in all states; and

(ii) the denominator of which is the total gallons of motor fuel used;

(2) determine the total miles the motor carrier's fleet travels on highways in this State; and

(3) divide the number computed under item (2) by the fraction computed under item (1) of this section.

[Previous][Next]