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**By: Chairman, Ways and Means Committee (Departmental - Comptroller)**

Introduced and read first time: January 15, 1997

Assigned to: Ways and Means

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A BILL ENTITLED

1 AN ACT concerning

2 **Motor Carrier Tax - Returns, Identification Markers, and Trip Permits**

3 FOR the purpose of altering the circumstances under which the Comptroller is  
4 authorized to exempt certain motor carriers from filing a motor carrier tax return;  
5 repealing the exemption on a motor carrier tax return for a commercial motor  
6 vehicle used to transport certain migrant agricultural workers; repealing the limit on  
7 the number of times a motor carrier may operate under a trip permit in the State  
8 under certain conditions; exempting certain motor carriers from the requirement to  
9 obtain identification markers under certain circumstances; repealing a certain time  
10 frame under which a vehicle is not considered to be in violation for failure to obtain  
11 a new identification marker; providing for the effective date of this Act; and  
12 generally relating to taxation and regulation of motor carriers.

13 BY repealing and reenacting, with amendments,  
14 Article - Tax - General  
15 Section 9-208 and 9-219  
16 Annotated Code of Maryland  
17 (1988 Volume and 1996 Supplement)

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

20 **Article - Tax - General**

21 9-208.

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

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

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

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

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

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

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

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

12 9-219.

13 (a) (1) Except as provided in [paragraph] PARAGRAPHS (2) AND (3) of this  
14 subsection, a motor carrier shall obtain from the Comptroller an identification marker for  
15 each commercial motor vehicle of the motor carrier.

16 (2) A motor carrier that[, in a calendar year,] operates commercial motor  
17 vehicles on the highways of this State [no more than 3 times] may obtain trip permits  
18 instead of markers.

19 (3) A MOTOR CARRIER THAT REGISTERS (TAGS) ALL COMMERCIAL  
20 MOTOR VEHICLES WITH THE MOTOR VEHICLE ADMINISTRATION FOR OPERATION  
21 SOLELY WITHIN THE STATE IS NOT REQUIRED TO OBTAIN IDENTIFICATION  
22 MARKERS.

23 (b) To qualify for an identification marker, a motor carrier shall:

24 (1) submit to the Comptroller an application on the form that the  
25 Comptroller requires; and

26 (2) pay to the Comptroller \$7 for each marker.

27 (c) (1) By regulation, the Comptroller shall establish procedures to issue trip  
28 permits and to provide evidence of compliance with this subtitle.

29 (2) To qualify for a trip permit for a commercial motor vehicle, a motor  
30 carrier shall pay to the Comptroller an amount rounded to the nearest dollar equal to the  
31 current motor carrier tax payable on 174 gallons of special fuel for each commercial  
32 motor vehicle.

33 (3) Fees for trip permits are in lieu of the motor carrier tax.

34 (d) (1) A commercial motor vehicle identification marker is effective on an  
35 annual basis from January 1 through December 31 of each year.

36 (2) A trip permit is valid for the 15 consecutive days shown on the permit  
37 and only for the specific commercial motor vehicle shown on the permit.

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1                    [(3) If a commercial motor vehicle displays a valid identification marker on  
2 December 31, the vehicle is not considered to be in violation of this section for failure to  
3 obtain a new marker until January 15 of the next year.]

4                    SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
5 January 1, 1998.