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

Introduced and read first time: January 15, 1997

Assigned to: Ways and Means

Committee Report: Favorable with amendments

House action: Adopted

Read second time: February 4, 1997

CHAPTER ____

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:

2

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

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

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

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

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

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

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

18 9-219.

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

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

25 (3) A MOTOR CARRIER THAT REGISTERS (TAGS) ALL INTRASTATE
26 COMMERCIAL MOTOR VEHICLES WITH THE MOTOR VEHICLE ADMINISTRATION FOR
27 OPERATION ~~SOLELY~~ WITHIN THE STATE IS NOT REQUIRED TO OBTAIN
28 IDENTIFICATION MARKERS FOR THOSE COMMERCIAL MOTOR VEHICLES TO
29 OPERATE IN THE STATE.

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

31 (1) submit to the Comptroller an application on the form that the
32 Comptroller requires; and

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

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

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

3

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

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

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

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

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