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2002 Regular Session 2lr0037

(PRE-FILED)

By: Chairman, Budget and Taxation Committee (Departmental -

Comptroller) Requested: October 19, 2001

Introduced and read first time: January 9, 2002

Assigned to: Budget and Taxation

A BILL ENTITLED

1	AN ACT concerning		

- Motor Carriers Tax Returns Identifying Number
- 3 FOR the purpose of authorizing the Comptroller to require motor carriers to include in their tax returns their United States Department of Transportation 4
- identification number in place of an Interstate Commerce Commission 5
- 6 identifying number; and generally relating to identification requirements for
- 7 motor carriers.
- 8 BY repealing and reenacting, with amendments,
- Article Tax General 9
- 10 Section 9-207
- 11 Annotated Code of Maryland
- 12 (1997 Replacement Volume and 2001 Supplement)
- SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF 13
- 14 MARYLAND, That the Laws of Maryland read as follows:
- 15 Article - Tax - General
- 16 9-207.
- 17 (a) Except as provided in § 9-208 of this subtitle, each motor carrier shall:
- 18 complete, under oath, and file a motor carrier tax return for periods (1)
- 19 that the Comptroller requires; and
- 20 provide other information that the Comptroller considers necessary
- 21 to enforce this subtitle properly.
- 22 To identify properly persons listed in a return, each motor carrier shall
- 23 include in the return:
- the Social Security number or other federal identifying number of the (1)
- 25 person; and

- 1 (2) if the Comptroller requires, [the federal Interstate Commerce 2 Commission identifying] UNITED STATES DEPARTMENT OF TRANSPORTATION (US 3 DOT) IDENTIFICATION number.
- SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take
- 5 effect October 1, 2002.