

SENATE BILL 101

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Q5

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

Committee Report: Favorable

Senate action: Adopted

Read second time: January 15, 2002

CHAPTER _____

1 AN ACT concerning

2 **Motor Carriers - Tax Returns - Identifying Number**

3 FOR the purpose of authorizing the Comptroller to require motor carriers to include
4 in their tax returns their United States Department of Transportation
5 identification number in place of an Interstate Commerce Commission
6 identifying number; and generally relating to identification requirements for
7 motor carriers.

8 BY repealing and reenacting, with amendments,
9 Article - Tax - General
10 Section 9-207
11 Annotated Code of Maryland
12 (1997 Replacement Volume and 2001 Supplement)

13 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
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 (1) complete, under oath, and file a motor carrier tax return for periods
19 that the Comptroller requires; and

1 (2) provide other information that the Comptroller considers necessary
2 to enforce this subtitle properly.

3 (b) To identify properly persons listed in a return, each motor carrier shall
4 include in the return:

5 (1) the Social Security number or other federal identifying number of the
6 person; and

7 (2) if the Comptroller requires, [the federal Interstate Commerce
8 Commission identifying] UNITED STATES DEPARTMENT OF TRANSPORTATION (US
9 DOT) IDENTIFICATION number.

10 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take
11 effect October 1, 2002.