

**Department of Legislative Services**  
Maryland General Assembly  
2002 Session

**FISCAL NOTE**

Senate Bill 101

(Chairman, Budget and Taxation)  
(Departmental – Comptroller)

Budget and Taxation

Ways and Means

---

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

---

This bill authorizes the Comptroller to require motor carriers to include the U.S. Department of Transportation (US DOT) Identification number on their income tax returns instead of the federal Interstate Commerce Commission identifying number.

---

**Fiscal Summary**

**State Effect:** This bill would not materially affect State finances.

**Local Effect:** None.

**Small Business Effect:** The Comptroller has determined that this bill has minimal or no impact on small business (attached). Legislative Services concurs with this assessment.

---

**Analysis**

**Current Law:** The Comptroller is authorized to require motor carriers to include the federal Interstate Commerce Commission identifying number on their income tax returns.

**Background:** Motor carriers are required to include a variety of identifying information on their income tax returns including Social Security number and, in some instances, the Interstate Commerce Commission identifying number. However, the federal government now requires the US DOT number for reporting and inspection purposes. The Interstate Commerce Commission number is no longer being used. Therefore, a change in the statute is necessary in order to reflect this change.

---

## **Additional Information**

**Prior Introductions:** None.

**Cross File:** None.

**Information Source(s):** Comptroller of the Treasury (Motor Fuel Tax Division), Maryland Department of Transportation, Department of Legislative Services

**Fiscal Note History:** First Reader - January 9, 2002  
ncs/jr

---

Analysis by: Michael Sanelli

Direct Inquiries to:  
John Rixey, Coordinating Analyst  
(410) 946-5510  
(301) 970-5510