

AN ACT concerning

Road Tax on Motor Carriers - Reciprocal Agreements

FOR the purpose of authorizing the Comptroller to enter into reciprocal agreements with representatives of other jurisdictions regarding fuel tax registration, reporting, and tax payment requirements of motor carriers; prohibiting the Comptroller from entering into any such agreement that would affect the State's motor carrier tax rate or registration fee for motor carriers; providing for a delayed effective date; and generally relating to regional and national road tax agreements.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 415
Annotated Code of Maryland
(1980 Replacement Volume and 1987 Supplement)

BY adding to

Article - Tax - General
Section 9-205
Annotated Code of Maryland
(As enacted by Chapter _____ (S.B. 1) of the
Acts of the General Assembly of 1988)

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

Article 81 - Revenue and Taxes

415.

(A) The Comptroller may enter into agreements with the appropriate authorities of other jurisdictions having statutes similar to this subtitle for the cooperative audit of motor carriers reports and returns. In performing any such audit or part thereof, the officers and employees of the other jurisdiction or jurisdictions shall be deemed authorized agents of this State for such purpose.

(B) (1) THE COMPTROLLER MAY ENTER INTO RECIPROCAL AGREEMENTS ON BEHALF OF THIS STATE, WITH THE DULY AUTHORIZED REPRESENTATIVES OF ANY OTHER STATE, POSSESSION, TERRITORY, OR