

thereof is open to the use of the public for the purpose of vehicular travel.

(e) The term "Operations" means operations of all such vehicles whether loaded or empty, whether for compensation or not for compensation and whether owned by or leased to the motor carrier who operates them or causes them to be operated.

(f) The term "Comptroller" shall mean the State Comptroller of Maryland.

413. CALCULATION OF ROAD TAX

(a) Every motor carrier shall pay a road tax calculated on the amount of motor fuel consumed in its operations on highways within this state. The tax shall be at the same rate as the tax applicable to the purchase of the same motor fuel within this state and shall be paid pursuant to rules and regulations promulgated by the Comptroller of the State of Maryland.

(b) The amount of motor fuel consumed in the operations of any motor carrier on highways within this state shall be deemed to be such proportion of the total amount of such motor fuel consumed in its entire operations within and without this state, as the total number of miles traveled on highways within this state bears to the total number of miles traveled within and without this state.

414. CREDITS AND REFUNDS

(a) On all motor fuel purchased by a motor carrier within this state for consumption in its operations either within or without this state and upon which it has paid the Maryland motor fuel tax, such motor carrier shall be entitled to a credit equivalent to the rate per gallon of the motor fuel tax in effect when such fuel was purchased. When the amount of the credit herein provided to which any motor carrier is entitled for any reporting period exceeds the amount of the tax for which such motor carrier is liable, for the same period such excess shall, under regulations promulgated by the Comptroller be allowed as a credit on the tax for which such motor carrier would be otherwise liable for a period of eighteen months. Upon application to the Comptroller duly verified and presented in accordance with regulations promulgated by the Comptroller such excess may be refunded, but in no case to exceed the rate per gallon of the Maryland motor fuel tax, when said credit was developed.

(b) Unless the motor carrier has furnished a bond pursuant to Section 419 of this Act, the Comptroller shall not make any refund except after an audit of the applicant's records; provided herewith that if a motor carrier has complied with the provisions of this subtitle and the regulations promulgated hereunder for a period of one full registration year, the Comptroller may in his discretion make refunds without requiring a bond or prior audit. Whenever any refund is ordered, it shall be paid out of the Gasoline Tax Fund.

(c) Any Motor Carrier properly registered under the provisions of this subtitle and also properly registered as a diesel fuel user as provided for in Article 56 of the Annotated Code of Maryland may request permission to deduct the amount of accrued credit as set forth in this section from the tax due with the monthly fuel tax report.