
CHAPTER 2

DEFINITIONS

Applicant means a person in whose name the application for licensing is filed with a base jurisdiction for motor fuel tax reporting under the provisions of IFTA.

Audit means a physical examination of the records and source documents supporting the licensee's quarterly tax reports.

Authorized Representative means a person, other than an officer, who legally binds the IFTA motor carrier business or corporation. An authorized representative for all intents and purposes has the same legal status as an agent under a power of attorney in Maryland when signing reports, documents, or other papers on behalf of the IFTA business or corporation.

Base jurisdiction means the member jurisdiction where qualified motor vehicles are based for vehicle registration purposes and:

- Where operational control and operational records of the licensee's qualified motor vehicles are maintained or can be made available; and
- Where some travel is accrued by qualified motor vehicles within the fleet.

Cancellation means the termination of a license by either the licensing jurisdiction or at the request of the licensee.

Carrier means a person who operates or causes to be operated a qualified motor vehicle on any highway in Maryland.

Commissioner means the official designated by the jurisdiction to be responsible for the administration of IFTA.

Comptroller means the Comptroller of Maryland

In-jurisdictional distance means the total number of miles or kilometers operated by a licensee's qualified motor vehicles within a jurisdiction. In-jurisdictional miles or kilometers do not include those operated on fuel tax trip permits or those exempted from fuel taxation by a jurisdiction.

Jurisdiction means a state of the United States, the District of Columbia, or a province or territory of Canada, or a state of the United Mexican States.

Lessee means the party acquiring the use of equipment, with or without a driver, from another.

Lessor means the party granting the use of equipment, with or without a driver, to another.

Licensee means a person who holds an uncanceled IFTA license issued by the base jurisdiction.

Member jurisdiction means a jurisdiction, which is a member of the International Fuel Tax Agreement (IFTA).

Motor fuel means all fuels used for the generation of power for propulsion of qualified motor vehicles.

Officer means a person authorized to act on behalf of a corporation in a legally binding capacity, and who exercises direct control over its fiscal management.

Person means an individual, corporation, partnership, association, trust, or other entity.

Qualified motor vehicle means a motor vehicle used, designed, or maintained for the transportation of persons or property and:

- has two (2) axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms; or
- has three (3) or more axles regardless of weight; or

- is used in combination when the weight of such combination exceeds 26,000 pounds or 11,797 kilograms gross vehicle weight, or registered gross vehicle weight. Qualified motor vehicle does not include recreational vehicles and vehicles owned and operated by the U.S. Government.

Recreational vehicles mean vehicles such as motor homes, pickup trucks with attached campers, and buses when used exclusively for personal pleasure by an individual. To qualify as a recreational vehicle, the vehicle shall not be used in connection with any business endeavor. A recreational vehicle rented for personal pleasure is not deemed used in a business endeavor by either the renter or the rentee.

Registration means the qualification of motor vehicles normally associated with prepayment of licensing fees for the privilege of using the highway and the issuance of a license plate and registration card or temporary registration containing owner and vehicle data.

Reporting period means a period of time consistent with the calendar quarterly periods of January 1 through March 31; April 1 through June 30; July 1 through September 30; and October 1 through December 31.

Revocation means removal of privileges granted to the licensee by the licensing jurisdiction.

Suspension means temporary removal of privileges granted to the licensee by the licensing jurisdiction.

Tax-paid gallons means the number of gallons placed into any propulsion tank of qualified motor vehicles, and upon which tax has been paid to the jurisdiction where the fuel was purchased.

Taxable gallons mean the number of gallons used in each jurisdiction during the quarter. This is calculated based on the Taxable Miles and the Average Fleet MPG.

Total distance means all miles or kilometers traveled during the reporting period by every qualified motor vehicle in the licensee's fleet, regardless of whether the miles or kilometers are considered taxable or non-taxable by a jurisdiction.

Total gallons means the number of gallons placed into any propulsion tank of qualified motor vehicles in all jurisdictions.

Weight means the maximum weight of the loaded vehicle or combination of vehicles during the registration period.