§1492. Purposes and principles -- Article I

1. Purposes of agreement. It is the purpose of this agreement to set up a system whereby any contracting state may permit owners of fleets of buses operating in 2 or more states to prorate the registration of the buses in such fleets in each state in which the fleets operate on the basis of the proportion of miles operated within such state to total fleet miles, as defined herein.
[PL 1993, c. 683, Pt. B, §3 (NEW); PL 1993, c. 683, Pt. B, §5 (AFF).]

2. Principle of proration of registration. It is hereby declared that in making this agreement the contracting states adhere to the principle that each state should have the freedom to develop the kind of highway user tax structure that it determines to be most appropriate to itself, that the method of taxation of interstate buses should not be a determining factor in developing its user tax structure, and that annual taxes or other taxes of the fixed fee type upon buses which are not imposed on a basis that reflects the amount of highway use should be apportioned among the states, within the limits of practicality, on the basis of vehicle miles traveled within each of the states.
[PL 1993, c. 683, Pt. B, §3 (NEW); PL 1993, c. 683, Pt. B, §5 (AFF).]

SECTION HISTORY

PL 1993, c. 683, §B3 (NEW). PL 1993, c. 683, §B5 (AFF).

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