

(I) COMPUTED USING THE STANDARD MILEAGE RATE ALLOWED FOR unreimbursed automobile travel expenses [that are allowed] under [§ 170] § 162 of the Internal Revenue Code [and are not]; AND

(II) REDUCED BY THE AMOUNT OF UNREIMBURSED AUTOMOBILE TRAVEL EXPENSES claimed as an itemized deduction for the same organization on the federal tax return UNDER § 170 OF THE INTERNAL REVENUE CODE.

DRAFTER’S NOTE:

Error: Erroneous reference to Internal Revenue Code.

Occurred: Ch. 2, Acts of 1988.

SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

Article – Tax – General

11-104.

(c) (1) In this subsection:

(i) “short-term vehicle rental” means a rental of a passenger car, as defined in § 11-144.1 of the Transportation Article, or a vehicle that may be registered as a Class E, F, G, or M vehicle under Title 13, Subtitle 9 of the Transportation Article, for a period of 180 days or less under the following terms:

2. if the vehicle is a passenger car, as defined in § 11-144.1 of the Transportation Article, [the car] OR A MULTIPURPOSE PASSENGER VEHICLE, THE VEHICLE is not to be used to transport individuals or property for hire; and

DRAFTER’S NOTE:

Error: Omitted language in § 11-104(c)(1)(i)2 of the Tax – General Article.

Occurred: Ch. 710, Acts of 1989.

SECTION 3. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

Article – Tax – Property

7-401.

Rolling stock of any person OTHER THAN A PERSON ASSESSED UNDER § 8-108 OF THIS ARTICLE is not subject to a county or municipal corporation property tax.

DRAFTER’S NOTE:

Error: Omitted cross-reference in § 7-401 of the Tax – Property Article.