

(2) WHICH AT THE TIME OF PURCHASE IS PART OF A FLEET OF PASSENGER CARS OWNED BY THE SAME PERSON, AT LEAST FIVE OF WHICH ARE USED SOLELY FOR RENTAL PURPOSES AS DESCRIBED IN SUBSECTION (A)(1) OF THIS SECTION;

(3) FOR WHICH THE OWNER WILL NOT FURNISH A DRIVER; AND

(4) WHICH WILL NOT BE USED TO TRANSPORT PASSENGERS OR PROPERTY FOR HIRE.

(B) THE VENDOR SHALL BE ENTITLED TO APPLY AND CREDIT AGAINST THE AMOUNT OF TAX PAYABLE BY HIM, UNDER §§ 385 THROUGH 390 OF THIS SUBTITLE, AN AMOUNT EQUAL TO THE EXCISE TAX IMPOSED BY § 13-809 OF THE TRANSPORTATION ARTICLE AND PAID BY HIM ON OR AFTER JULY 1, 1981 ON ANY PASSENGER RENTAL CAR.

(C) A VENDOR SHALL CLAIM THE CREDIT AUTHORIZED BY SUBSECTION (B) OF THIS SECTION UPON FORMS PRESCRIBED BY THE COMPTROLLER, FILED WITH ANY RETURN REQUIRED BY § 385 OF THIS SUBTITLE FOR THE PERIOD DURING WHICH THE EXCISE TAX WAS PAID. THE COMPTROLLER SHALL ALLOW SUCH CREDIT IF APPLICATION IS MADE WITHIN 3 YEARS FROM THE DUE DATE OF THE RETURN FOR THE PERIOD DURING WHICH THE EXCISE TAX WAS PAID.

SECTION 2. AND BE IT FURTHER ENACTED, That the provisions added to law by this Act and any regulations promulgated pursuant thereto, and these provisions and regulations only, are of no effect and may not be enforced after June 30, 1983.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1981.

Approved May 19, 1981.

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 CHAPTER 520

(Senate Bill 215)

AN ACT concerning

State Highway Administration - Entry on
 Private Property

FOR the purpose of permitting the State Highway Administration, its agents, employees, and consultants to enter private property to conduct environmental and engineering studies, including soil borings and excavation; providing for application to a court of law or equity in the event consent of the property owner