

CHAPTER 118

(Senate Bill 310)

AN ACT concerning

Sales and Use Taxes - Passenger Car Rental or Lease

FOR the purpose of providing a credit against the amount of sales and use taxes payable by a vendor of certain car rentals or leases in a certain amount; increasing the rate of sales and use taxes imposed on certain rentals or leases of passenger cars; repealing the provision that this Act shall terminate automatically at a certain date; adding a provision that this Act shall terminate automatically at a certain date; defining terms; clarifying language; and generally relating to the sales and use tax on passenger car rental and lease.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 325(c), 326B, 373(d), and 375A
Annotated Code of Maryland
(1980 Replacement Volume and 1982 Supplement)

BY repealing

Chapter 519 of the Acts of the General Assembly of 1981
Section 2

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article 81 - Revenue and Taxes

325.

(c) Notwithstanding the provisions of subsection (a), a vendor shall collect from the renter OR LESSEE of any passenger car (1) [which is rented for a period of 180 days or less, (2)] for which the vendor does not furnish a driver, and [(3)] (2) which is not to be used for transporting persons or property for hire, a tax of 8 cents on each even dollar, plus 2 cents on each 25 cents or fraction thereof in excess of the even dollars.

(D) [This] THE tax UNDER SUBSECTION (C) applies to [all transactions]: