

by § 13-809 of the Transportation Article and paid by him [on or after July 1, 1981 on any passenger car for rental or lease that is rented for a period of 180 days or less, or paid by him on or after July 1, 1983] on any passenger RENTAL car [for rental or lease].

(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.

Chapter 118 of the Acts of the General  
Assembly of 1983

[SECTION 2. AND BE IT FURTHER ENACTED, That the provisions relating to passenger cars for rental or lease 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, 1985.]

SECTION 3. AND BE IT FURTHER ENACTED, That, notwithstanding the provisions of Sections 325 and 373 of Article 81, the rate of retail sales and use tax applicable to any passenger car lease billing period under a lease for an initial term of more than 180 consecutive days where (1) the vendor does not furnish a driver and (2) the passenger car is not used for transporting persons or property for hire, shall be 8 cents on each whole dollar, plus 2 cents on each 25 cents or fraction thereof in excess of the whole dollars, if the lease was entered into, and the titling tax was paid, from July 1, 1983 through June 30, 1985, or the lease was entered into before July 1, 1983 but the titling tax was paid on or after July 1, 1983.

SECTION 4. AND BE IT FURTHER ENACTED, That for Fiscal Year 1986 only and from only those funds provided by the sales tax changes provided by Section--2 Sections 2 and 3 of this Act, and from no other funds, and subject to the provisions of law relating to budgetary procedure to the extent applicable, the amounts specified below, or as much as is required to accomplish the designated purpose, is hereby appropriated and authorized to be disbursed from as much of the revenues as are received by the State from the sales tax changes as provided by Section--2 Sections 2 and 3 of this Act:

32.13.01.12 Community Services

In addition to the amount appropriated in the Budget Bill and Supplemental Budget for fiscal year 1986, the following amounts to be used for administrative and program costs for additional placements for certain mentally retarded and other