

(B) RETAIL SALE THROUGH VENDING MACHINE.

IF A RETAIL SALE OF TANGIBLE PERSONAL PROPERTY IS MADE THROUGH A VENDING MACHINE, THE SALES AND USE TAX RATE IS 5% OF THE GROSS RECEIPTS FROM THE VENDING MACHINE SALES.

(C) SHORT-TERM PASSENGER CAR RENTAL.

(1) IN THIS SUBSECTION, "SHORT-TERM PASSENGER CAR RENTAL" MEANS A RENTAL OF A PASSENGER CAR, AS DEFINED IN § 11-144.1 OF THE TRANSPORTATION ARTICLE, FOR A PERIOD OF 180 DAYS OR LESS UNDER THE FOLLOWING TERMS:

(I) THE VENDOR DOES NOT PROVIDE A DRIVER FOR THE CAR AS A PART OF THE RENTAL; AND

(II) THE BUYER MAY NOT USE THE CAR TO TRANSPORT INDIVIDUALS OR PROPERTY FOR HIRE.

(2) THE SALES AND USE TAX RATE FOR A SHORT-TERM PASSENGER CAR RENTAL FOR A TAXABLE PRICE OF \$1 OR MORE IS:

(I) 8 CENTS FOR EACH EXACT DOLLAR; AND

(II) 2 CENTS FOR EACH 25 CENTS OR PART OF 25 CENTS IN EXCESS OF AN EXACT DOLLAR.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 325(d)(1), the second sentence of (a), and the tax rate provisions in (c) and the first sentence of (b) and § 373(e)(1), the second sentence of (a), and the tax rate provisions in (d).

This section is rephrased as the "sales and use tax rate" to reflect that, in this title, the former taxes on "retail sales", "retail sales through a coin-operated vending machine" and "use, consumption or storage" are combined. Accordingly, the defined term "sales and use tax" is substituted for the former references to separate "taxes". Similarly, the reference to a tax "rate" is substituted for the former references to a tax imposition and vendor collection of a tax at a specific "rate".

In the introductory language of subsection (a)(1) and (2) of this section, the defined term "taxable price" is substituted for the former reference to a computation "subject to the terms and conditions of § 334 of this subtitle", to reflect that those terms and conditions are part of the determination of the "taxable price".