

In subsection (a)(1)(ii) of this section, the reference to the rate as "1 cent for each additional 20 cents or part of 20 cents" is substituted for the former, specific references to the exact price of a sale, for clarity and brevity.

In subsection (b) of this section, the former exceptions from taxable vending machine sales for "cigarettes" and "those sales which would not be subject to tax under subsection (a) of this section or § 326 of this article" are deleted as repetitive of the specific exemptions in Subtitle 2 of this title.

Also in subsection (b) of this section, the former clause "other than the exemption for sales through coin-operated vending machines" and the words "coin-operated" are deleted as surplusage.

In the introductory language of subsection (c)(1) of this section, the cross-reference "as defined in § 11-144.1 of the Transportation Article" is added for clarity.

Also in the introductory language of subsection (c)(1) of this section, the former reference to a rental "under a transaction completed on or after July 1, 1981" and former Art. 81, §§ 325(d)(2) and 373(e)(2), which encompassed a "car lease billing period beginning on or after July 1, 1983, including a billing period on a passenger car lease in existence prior to July 1, 1983", are deleted as surplusage.

As to the sales and use tax rate for a passenger car rental of more than 180 days when the applicable lease was entered into and the titling tax was paid from July 1, 1983 through June 30, 1985, or a rental under a lease that was entered before July 1, 1983 where the titling tax was paid on or after July 1, 1983, see Ch. 228, § 3, Acts of 1985.

Former Art. 81, § 373(c), which related to the effective date of the former "use" tax, is deleted as obsolete.

Defined terms: "Buyer" § 11-101
 "Person" §§ 1-101 and 11-101
 "Property" § 1-101 "Retail sale" § 11-101
 "Sales and use tax" § 1-101
 "Tangible personal property" § 11-101
 "Taxable price" § 11-101 "Use" § 11-101
 "Vendor" § 11-101

11-105. CREDIT -- COLLECTION AND PAYMENT EXPENSE.