

A VENDOR IS ALLOWED A CREDIT AGAINST THE SALES AND USE TAX EQUAL TO THE AMOUNT THAT THE VENDOR PAYS AS EXCISE TAX IMPOSED ON A PASSENGER RENTAL CAR UNDER § 13-809 OF THE TRANSPORTATION ARTICLE.

(C) CLAIM FOR CREDIT.

WITHIN 3 YEARS AFTER THE DUE DATE OF THE SALES AND USE TAX RETURN FOR THE PERIOD DURING WHICH THE EXCISE TAX WAS PAID, A VENDOR SHALL COMPLETE AND FILE, WITH A SALES AND USE TAX RETURN, A CLAIM FORM FOR A CREDIT UNDER SUBSECTION (B) OF THIS SECTION.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, §§ 326B and 375A.

In the introductory language of subsection (a) of this section, the specific cross-reference to "§ 11-144.1" is added for clarity.

In subsection (b) of this section, the defined term "sales and use tax" is substituted for the former references to "the amount of tax payable by him, under §§ 335 through 339" and "under §§ 385 through 390", for clarity and brevity.

In subsection (c) of this section, the duty to "complete" a claim form is substituted for the former phrase "upon forms prescribed by the Comptroller", in light of § 2-104 of this article.

Also in subsection (c) of this section, the duty to file "with a sales and use tax return" is substituted for the former reference to filing the claim form "with any return required by § [335 or 385] of this subtitle for the period during which the excise tax was paid" in light of the express allowance of a claim made within 3 years.

Also in subsection (c) of this section, the former requirement that the Comptroller "allow such credit" if timely is deleted as surplusage.

Defined terms: "Comptroller" § 1-101
"Person" §§ 1-101 and 11-101 "Property" § 1-101
"Sales and use tax" § 1-101 "Use" § 11-101
"Vendor" § 11-101

GENERAL REVISOR'S NOTE:

Former Art. 81, §§ 324(j) and 372(j), which defined the word "[b]usiness", are deleted as unnecessary in light of the definition of "sale" in § 11-101 of this subtitle.