

CHAPTER 609

(Senate Bill 706)

AN ACT concerning

Sales and Use Tax - Short-Term Rental Trucks

FOR the purpose of providing a credit against the sales and use tax payable by a vendor for excise tax paid by the vendor on certain rental vehicles; altering the sales and use tax rate on the short-term rental of certain vehicles; defining certain terms; providing for the effective dates and applicability of this Act; and generally relating to the sales and use tax on certain short-term rental cars and trucks.

BY repealing and reenacting, without amendments,

Article 81 - Revenue and Taxes  
Section 325(a) and 373(a)  
Annotated Code of Maryland  
(1980 Replacement Volume and 1987 Supplement)

BY adding to

Article 81 - Revenue and Taxes  
Section 325(e), 326C, 373(f), and 375B  
Annotated Code of Maryland  
(1980 Replacement Volume and 1987 Supplement)

BY repealing and reenacting, without amendments,

Article - Tax - General  
Section 11-104(a)  
Annotated Code of Maryland  
(As enacted by Chapter \_\_\_\_\_ (S.B. 1) of the  
Acts of the General Assembly of 1988)

BY repealing and reenacting, with amendments,

Article - Tax - General  
Section ~~11-104(c)~~ and 11-106  
Annotated Code of Maryland  
(As enacted by Chapter \_\_\_\_\_ (S.B. 1) of the  
Acts of the General Assembly of 1988)

BY repealing and reenacting, with amendments,