

Article - Tax - General
Section 11-104(c)
Annotated Code of Maryland
(As enacted by Chapter 2 of the
Acts of the General Assembly of 1988
and amended by Chapter (S.B. 2) of the
Acts of the General Assembly of 1988)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article 81 - Revenue and Taxes

325.

(a) For the privilege of selling certain tangible personal property at retail as defined above and for the privilege of dispensing certain selected services defined as sales at retail by § 324(f) of this subtitle a vendor shall collect from the purchaser a tax at the rate specified in this section on the price of each separate retail sale made in this State. The tax imposed by this section shall be paid by the purchaser and shall be computed subject to the terms and conditions of § 334 of this subtitle, as follows:

(1) On each sale where the price is 20 cents, the tax is 1 cent;

(2) On each sale where the price is from 21 cents to 40 cents, both inclusive, 2 cents;

(3) On each sale where the price is from 41 cents to 60 cents, both inclusive, 3 cents;

(4) On each sale where the price is from 61 cents to 80 cents, both inclusive, 4 cents;

(5) On each sale where the price is from 81 cents to \$1, both inclusive, 5 cents;

(6) On each sale where the price exceeds \$1, 5 cents on each even dollar plus 1 cent for each 20 cents or fraction thereof in excess of the even dollars.

(E) (1) IN THIS SUBSECTION:

(I) "SHORT-TERM TRUCK RENTAL" MEANS A RENTAL OF A VEHICLE THAT MAY BE REGISTERED AS A CLASS E, F, OR G VEHICLE UNDER TITLE 13, SUBTITLE 9 OF THE TRANSPORTATION ARTICLE, FOR A PERIOD OF 180 DAYS OR LESS, WHERE THE VENDOR DOES NOT PROVIDE A DRIVER FOR THE VEHICLE AS PART OF THE RENTAL; AND