

(II) "SHORT-TERM TRUCK RENTAL" DOES NOT INCLUDE A RENTAL OF:

1. A DUMP TRUCK, AS DESCRIBED IN § 13-919 OF THE TRANSPORTATION ARTICLE;

2. A TOW TRUCK, AS DESCRIBED IN § 13-920 OF THE TRANSPORTATION ARTICLE; OR

3. A FARM VEHICLE EXEMPT FROM THE SALES AND-USE TAX UNDER § 326(LL) OF THIS SUBTITLE.

(2) NOTWITHSTANDING THE PROVISIONS OF SUBSECTION (A) OF THIS SECTION, THE SALES TAX RATE FOR A SHORT-TERM TRUCK 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.

326C.

(A) IN THIS SECTION:

(1) "RENTAL TRUCK" MEANS A VEHICLE THAT MAY BE REGISTERED AS A CLASS E, F, OR G VEHICLE UNDER TITLE 13, SUBTITLE 9 OF THE TRANSPORTATION ARTICLE:

(I) THAT IS ACQUIRED SOLELY FOR RENTAL PURPOSES BUT WILL NOT BE RENTED TO THE SAME PERSON FOR A PERIOD OF MORE THAN 180 CONSECUTIVE DAYS;

(II) THAT, AT THE TIME OF PURCHASE, IS PART OF A FLEET OF TRUCKS OWNED BY THE SAME PERSON, AT LEAST 5 OF WHICH MEET THE CRITERIA IN ITEM (I) OF THIS PARAGRAPH; AND

(III) FOR WHICH THE OWNER DOES NOT PROVIDE A DRIVER; AND

(2) "RENTAL TRUCK" DOES NOT INCLUDE:

(I) A DUMP TRUCK, AS DESCRIBED IN § 13-919 OF THE TRANSPORTATION ARTICLE;

(II) A TOW TRUCK, AS DESCRIBED IN § 13-920 OF THE TRANSPORTATION ARTICLE; OR

(III) A FARM VEHICLE EXEMPT FROM THE SALES AND USE TAX UNDER § 326(LL) OF THIS SUBTITLE.

(B) THE VENDOR SHALL BE ENTITLED TO APPLY AND CREDIT AGAINST THE AMOUNT OF TAX PAYABLE BY HIM, UNDER §§ 335 THROUGH