

COMPTRROLLER, FILED WITH ANY RETURN REQUIRED BY § 385 OF THIS SUBTITLE FOR THE PERIOD DURING WHICH THE EXCISE TAX WAS PAID. THE COMPTRROLLER SHALL ALLOW SUCH CREDIT IF APPLICATION IS MADE WITHIN 3 YEARS FROM THE DUE DATE OF THE RETURN FOR THE PERIOD DURING WHICH THE EXCISE TAX WAS PAID.

SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

Article - Tax - General

11-104.

(a) Except as otherwise provided in this section, the sales and use tax rate is:

(1) for a taxable price of less than \$1:

(i) 1 cent if the taxable price is 20 cents; and

(ii) 1 cent for each additional 20 cents or part of 20 cents; and

(2) for a taxable price of \$1 or more:

(i) 5 cents for each exact dollar; and

(ii) 1 cent for each 20 cents or part of 20 cents in excess of an exact dollar.

(c) (1) In this subsection[,]:

(I) "short-term [passenger] car OR TRUCK rental" means a rental of a passenger car, as defined in § 11-144.1 of the Transportation Article, OR 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 under the following terms:

[(i)] 1. the vendor does not provide a driver for the [car] VEHICLE as a part of the rental; and

[(ii)] 2. IF THE VEHICLE IS A PASSENGER CAR, AS DEFINED IN § 11-144.1 OF THE TRANSPORTATION ARTICLE, the buyer may--not--use--the--car car is not to be used to transport individuals or property for hire; AND

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

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