

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(e)~~ 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,

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: