

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

(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.