

(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 339 OF THIS SUBTITLE, AN AMOUNT EQUAL TO THE EXCISE TAX IMPOSED BY § 13-809 OF THE TRANSPORTATION ARTICLE AND PAID BY HIM ON ANY RENTAL TRUCK.

(C) A VENDOR SHALL CLAIM THE CREDIT AUTHORIZED BY SUBSECTION (B) OF THIS SECTION UPON FORMS PRESCRIBED BY THE COMPTROLLER, FILED WITH ANY RETURN REQUIRED BY § 335 OF THIS SUBTITLE FOR THE PERIOD DURING WHICH THE EXCISE TAX WAS PAID. THE COMPTROLLER 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.