

(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;

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 § 11-201(A) OF THIS TITLE.

(2) The sales and use tax rate for a short-term [passenger] car OR TRUCK rental for a taxable price of \$1 or more is:

(i) 8 cents for each exact dollar; and