

(ii) 2 cents for each 25 cents or part of 25 cents in excess of an exact dollar.

11-106.

(a) In this section[, "passenger rental car" means]:

(1) "RENTAL CAR OR TRUCK" MEANS 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:

[(1)] (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;

[(2)] (II) 1. that, at the time of purchase, is part of a fleet of passenger cars ~~OR TRUCKS~~ owned by the same person, at least 5 of which meet the criteria in item [(1)] (I) of this [subsection] PARAGRAPH; OR

2. THAT, AT THE TIME OF PURCHASE, IS PART OF A FLEET OF RENTAL TRUCKS OWNED BY THE SAME PERSON, AT LEAST 5 OF WHICH MEET THE CRITERIA IN ITEM (I) OF THIS PARAGRAPH;

[(3)] (III) for which the owner does not provide a driver; and

[(4)] (IV) that, IF THE VEHICLE IS A PASSENGER CAR, will not be used to transport individuals or property for hire; AND

(2) "RENTAL CAR OR 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(BB)-OF-THIS-SUBTITLE~~ § 11-201(A) OF THIS TITLE.

(b) A vendor is allowed a credit against the sales and use tax equal to the amount that the vendor pays as excise tax imposed on a [passenger] rental car OR TRUCK under § 13-809 of the Transportation Article.

(c) Within 3 years after the due date of the sales and use tax return for the period during which the excise tax was paid, a vendor shall complete and file, with a sales and use tax return, a claim form for a credit under subsection (b) of this section.