

(5) EXCEPT FOR A RENTAL, A SALE OF A MOTOR VEHICLE, OTHER THAN A HOUSE OR OFFICE TRAILER, THAT IS SUBJECT TO THE MOTOR VEHICLE EXCISE TAX UNDER § 13-809 OR § 13-811 OF THE TRANSPORTATION ARTICLE;

(6) A RENTAL OF A MOTION PICTURE, MOTION PICTURE TRAILER, OR ADVERTISING POSTER FOR DISPLAY ON THEATER PREMISES BY A PERSON WHOSE GROSS RECEIPTS FROM THE ACTIVITY RELATED TO THE RENTAL IS SUBJECT TO THE ADMISSIONS AND AMUSEMENT TAX; OR

(7) EXCEPT FOR A RENTAL, A SALE OF A VESSEL THAT IS SUBJECT TO THE EXCISE TAX UNDER § 8-716 OF THE NATURAL RESOURCES ARTICLE.

(B) USE BY PERSON PAYING SALES AND USE TAX.

IF A PERSON WHO BUYS TANGIBLE PERSONAL PROPERTY OR A TAXABLE SERVICE IN A RETAIL SALE PAYS THE SALES AND USE TAX WHEN THE RETAIL SALE IS MADE, THE PERSON IS NOT REQUIRED TO PAY THE TAX AGAIN WHEN THE PERSON USES THAT TANGIBLE PERSONAL PROPERTY OR TAXABLE SERVICE IN THE STATE.

(C) SALES TAX PAID IN OTHER JURISDICTION.

(1) TO THE EXTENT THAT A BUYER PAYS ANOTHER STATE A TAX ON A SALE OR GROSS RECEIPTS FROM A SALE OF TANGIBLE PERSONAL PROPERTY OR A TAXABLE SERVICE THAT THE BUYER ACQUIRES BEFORE THE PROPERTY OR SERVICE ENTERS THIS STATE, THE SALES AND USE TAX DOES NOT APPLY TO USE OF THE PROPERTY OR SERVICE IN THIS STATE.

(2) IF THE TAX PAID TO ANOTHER STATE IS LESS THAN THE SALES AND USE TAX, THE BUYER SHALL PAY THE DIFFERENCE BETWEEN THE SALES AND USE TAX AND THE AMOUNT PAID TO THE OTHER STATE IN ACCORDANCE WITH THE FORMULA UNDER § 11-303(B).

REVISOR'S NOTE: Subsections (a) and (c) of this section are new language derived without substantive change from former Art. 81, § 326(g-1), (k), (p), (bb), (rr), (vv), and (d), as that subsection related to fuel otherwise taxed, and (g), as that subsection related to motor vehicles otherwise taxed, and § 375(c) and, as it extended the exemptions under the former retail sales tax to the former use tax, (b).

Subsection (b) of this section is new language substituted for former Art. 81, § 375(a). This substitution is made to clarify and emphasize that, once tax is paid on a retail sale, no additional tax for subsequent use arises.

In subsections (a)(1) and (b) of this section, the defined term "admissions and amusement tax" is substituted for the former reference to the receipts being taxable "under §§ 402 [to] 411 of this article", for clarity and consistency.