

In subsection (a)(1) of this section, the word "admission" is substituted for the former reference to "tickets to places of amusement", for clarity.

In subsection (a)(2) of this section, the defined term "tobacco tax" is substituted for the former reference to "a tax ... pursuant to the provisions of § 431 of this article", for clarity.

In subsection (a)(4) of this section, the words "motor fuel" are substituted for the former references to "motor vehicle fuel and liquid fuel" and "aviation fuel, including aviation gasoline and jet fuel", for clarity and consistency. As to the definition of "motor fuel", see § 9-101 of this article.

Also in subsection (a)(4) of this section, the defined terms "motor carrier tax" and "motor fuel tax" are substituted for the former reference to a tax "upon the receipt, use, distribution or sale of which [fuel] in this State ... imposed by the law of this State", for clarity.

In subsection (a)(5) and (7) of this section, the former words "lease" and "leasing" are deleted as included in the word "rental".

Also in subsection (a)(5) and (7) of this section, the former words "new or used" are deleted as surplusage.

In subsection (a)(5) of this section, the reference to the "motor vehicle excise tax under § 13-809 or § 13-811 of the Transportation Article" is substituted for the former reference to the "excise tax levied and imposed by the Maryland Vehicle Law" and "collected by the Motor Vehicle Administration", for clarity and to avoid the inference that if no tax is required to be paid for a vehicle, the sale of the vehicle becomes subject to the sales and use tax. TR § 13-810 exempts a number of vehicles and transfers of vehicles from the motor vehicle excise tax, including fire engines, emergency apparatus, ambulances, rescue vehicles, or vehicles owned by the Civil Air Patrol or the Maryland Chapter of the American Red Cross.

In subsection (a)(6) of this section, the reference to receipts from the activity "related to the rental" is added for clarity.

In subsection (c) of this section, the reference to property or a service "that the buyer acquires before the property or service enters this State" is added to clarify that this section applies only to a use, in this State, of property previously acquired by a sale that is not taxed in this State as a retail sale.