

(2) If a person claims exemption for a trailer or semitrailer under this subsection, the person shall file annually with the Administration, at the time and in the manner that the Administration requires, an affidavit that sets forth, as to all such trailers and semitrailers that the person has available in all states for rent or lease:

(i) The total number annually registered in all states;

(ii) The total number annually registered in this State; and

(iii) The average total number annually available for rent or lease in this State.

(H) (1) A MOTOR VEHICLE RENTED IN INTRASTATE SERVICE NEED NOT BE REGISTERED IN THIS STATE IF, SUBJECT TO PARAGRAPH (3) OF THIS SUBSECTION:

(I) THE MOTOR VEHICLE IS REGISTERED IN ANOTHER STATE; AND

(II) THE OWNER OF THE MOTOR VEHICLE ANNUALLY HAS REGISTERED IN THIS STATE A PERCENTAGE OF THE TOTAL NUMBER OF THESE MOTOR VEHICLES IN A RENTAL FLEET AS DETERMINED UNDER PARAGRAPH (2) OF THIS SUBSECTION.

(2) THE PERCENTAGE OF THE TOTAL NUMBER OF MOTOR VEHICLES IN A RENTAL FLEET THAT MUST BE REGISTERED IN THIS STATE IS DETERMINED BY DIVIDING THE GROSS REVENUE RECEIVED IN THE PRECEDING YEAR FOR THE USE OF SUCH RENTAL VEHICLES ARISING FROM ALL PASSENGER-CAR MOTOR VEHICLE RENTAL TRANSACTIONS OCCURRING IN THIS STATE BY THE TOTAL GROSS REVENUE RECEIVED IN THE PRECEDING YEAR FOR THE USE OF SUCH RENTAL VEHICLES ARISING FROM ALL PASSENGER-CAR MOTOR VEHICLE RENTAL TRANSACTIONS OCCURRING IN ALL JURISDICTIONS IN WHICH THE RENTAL FLEET IS OPERATED. THE RESULTING PERCENTAGE SHALL BE APPLIED TO THE TOTAL NUMBER OF PASSENGER-CARS MOTOR VEHICLES IN THE RENTAL FLEET AND THAT FIGURE, TO THE NEAREST WHOLE NUMBER, SHALL BE THE NUMBER OF RENTAL PASSENGER--CARS MOTOR VEHICLES THAT SHALL BE FULLY REGISTERED AND TITLED IN THIS STATE.

(3) IF A PERSON CLAIMS EXEMPTION FOR A MOTOR VEHICLE UNDER THIS SUBSECTION, THE PERSON SHALL FILE ANNUALLY WITH THE ADMINISTRATION, AT THE TIME AND IN THE MANNER THAT THE ADMINISTRATION REQUIRES, AN AFFIDAVIT THAT SETS FORTH, AS TO ALL SUCH MOTOR VEHICLES THAT THE PERSON HAS AVAILABLE IN ALL STATES FOR RENT:

(I) THE GROSS REVENUE RECEIVED IN THE PRECEDING YEAR FOR THE USE OF SUCH RENTAL MOTOR VEHICLES ARISING FROM ALL MOTOR VEHICLE RENTAL TRANSACTIONS OCCURRING IN MARYLAND; AND