

Article - Tax - General
Section 11-104(c) and 11-106
Annotated Code of Maryland
(1988 Volume)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article - Tax - General

11-104.

(c) (1) In this subsection:

(i) "short-term [car or truck] VEHICLE 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, OR M vehicle under Title 13, Subtitle 9 of the Transportation Article, for a period of 180 days or less under the following terms:

1. the vendor does not provide a driver for the vehicle as a part of the rental; and

2. if the vehicle is a passenger car, as defined in § 11-144.1 of the Transportation Article, the car is not to be used to transport individuals or property for hire; and

(ii) "short-term [car or truck] VEHICLE 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 [car or truck] VEHICLE rental for a taxable price of \$1 or more is:

(i) 8 cents for each exact dollar; and

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

11-106.

(a) In this section: