

(1) "rental [car or truck] VEHICLE" 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, OR M vehicle under Title 13, Subtitle 9 of the Transportation Article:

(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;

(ii) 1. that, at the time of purchase, is part of a fleet of passenger cars owned by the same person, at least 5 of which meet the criteria in [item (i) of this paragraph] SUBITEM (I) OF THIS ITEM; [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;] ~~SUBITEM (I)~~ SUBITEM (I) OF THIS ITEM; OR

3. THAT, AT THE TIME OF PURCHASE, IS PART OF A FLEET OF ~~RENTAL-RECREATIONAL~~ MULTIPURPOSE PASSENGER VEHICLES OWNED BY THE SAME PERSON, AT LEAST 5 OF WHICH MEET THE CRITERIA IN SUBITEM (I) OF THIS ITEM;

(iii) for which the owner does not provide a driver; and

(iv) that, if the vehicle is a passenger car OR MULTIPURPOSE PASSENGER VEHICLE, will not be used to transport individuals or property for hire; and

(2) "rental [car or truck] VEHICLE" 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 § 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 rental [car or truck] VEHICLE 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.