

## CHAPTER 254

(Senate Bill 620)

AN ACT concerning

**Short-Term Rentals of Passenger Cars ~~and~~, Multipurpose Vehicles, and Trucks - Taxation**

FOR the purpose of altering the ~~distribution of the sales and use tax revenue collected from short term rental of passenger cars and multipurpose passenger vehicles; altering the sales and use tax rate for short-term rentals of passenger cars and multipurpose passenger vehicles; exempting certain passenger cars and multipurpose passenger vehicles acquired for short term rental purposes from the motor vehicle titling tax; altering the taxable price for certain short-term vehicle rentals; providing a certain credit for the vehicle excise taxes paid on the purchase of certain passenger cars and multipurpose vehicles for use as short-term rental vehicles; imposing a certain surcharge on short term vehicle rental agreements of certain operators at the Baltimore Washington International Airport; requiring that the Department of Fiscal Services prepare a certain report; specifying that the Department of Fiscal Services may request certain information for the preparation of the report; specifying certain information to be contained in the report;~~ providing for the application of this Act; providing for the retrospective application of certain provisions of this Act; providing for the termination of this Act; and generally relating to the taxation of certain short-term rental vehicles ~~under the sales and use tax and the motor vehicle titling tax and the distribution of certain tax revenues.~~

BY adding toArticle - Tax - GeneralSection 11-101(i)(4) and 11-104(c)(3)Annotated Code of Maryland(1988 Volume and 1992 Supplement)

BY repealing and reenacting, with amendments,

Article - Tax - General

Section ~~2-1303~~ and 11-104(c)(2) and 11-106

Annotated Code of Maryland

(1988 Volume and 1992 Supplement)

~~BY adding to~~~~Article - Tax - General~~~~Section 2-1304~~~~Annotated Code of Maryland~~~~(1988 Volume and 1992 Supplement)~~~~BY repealing and reenacting, with amendments,~~~~Article - Transportation~~