

~~Section 3-215(b) and 8-402(b)
Annotated Code of Maryland
(1977 Volume and 1992 Supplement)~~

~~BY repealing and reenacting, with amendments,
Article — Transportation
Section 13-810(a)(19) and (20) and 13-814
Annotated Code of Maryland
(1992 Replacement Volume)~~

~~BY adding to
Article — Transportation
Section 13-810(a)(21)
Annotated Code of Maryland
(1992 Replacement Volume)~~

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

Article - Tax - General

~~2-1303.~~

~~After making the distributions required under §§ 2-1301 and 2-1302 of this subtitle, the Comptroller shall [pay the remaining sales and use tax revenue into the General Fund of the State] THE COMPTROLLER SHALL DISTRIBUTE 50% OF THE REMAINING SALES TAX REVENUE COLLECTED FROM SHORT TERM RENTAL OF PASSENGER CARS AND MULTIPURPOSE PASSENGER VEHICLES IN ACCORDANCE WITH § 13-814 OF THE TRANSPORTATION ARTICLE.~~

~~2-1304.~~

~~AFTER MAKING THE DISTRIBUTIONS REQUIRED UNDER §§ 2-1301 THROUGH 2-1303 OF THIS SUBTITLE, THE COMPTROLLER SHALL PAY THE REMAINING SALES AND USE TAX REVENUE INTO THE GENERAL FUND OF THE STATE.~~

~~11-101.~~

~~(1) (4) "TAXABLE PRICE" INCLUDES, FOR A SHORT-TERM VEHICLE RENTAL AS DEFINED UNDER § 11-104(C) OF THIS ARTICLE, ALL SALES AND CHARGES MADE IN CONNECTION WITH THE SHORT-TERM VEHICLE RENTAL, INCLUDING INSURANCE, FREIGHT HANDLING, EQUIPMENT AND SUPPLIES, DELIVERY AND PICKUP, CELLULAR TELEPHONE, AND OTHER ACCESSORIES, BUT NOT INCLUDING SALES OF MOTOR FUEL SUBJECT TO THE MOTOR FUEL TAX.~~

~~11-104.~~

~~(c) (2) The sales and use tax rate for a short-term vehicle rental for a taxable price of \$1 \$2 or more is:~~