

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 subitem (i) of this item; [and] OR

3. THAT, AT THE TIME OF PURCHASE, IS PART OF A FLEET OF 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 [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 [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.

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~~3-215.~~

~~(b) The tax levied and imposed by this section consists of that part of the following taxes that are retained to the credit of the Department after distributions to the political subdivisions:~~

~~(1) The motor fuel tax revenue distributed under §§ 2-1103(2) and 2-1104(4) of the Tax General Article;~~

~~(2) The income tax revenue distributed under §§ 2-614 and 2-617(1) of the Tax General Article; [and]~~

~~(3) The excise tax imposed on vehicles by Part II of Title 13, Subtitle 8, of this article; AND~~

~~(4) THE SALES TAX REVENUE DISTRIBUTED UNDER § 2-1303 OF THE TAX GENERAL ARTICLE.~~