

8-402.

(b) All revenues collected from the following, after deductions provided by law, shall be credited to the Gasoline and Motor Vehicle Revenue Account:

(1) All of the motor vehicle fuel tax;

(2) Except as otherwise provided by law, the vehicle titling tax AND THE SALES TAX REVENUE DISTRIBUTED UNDER § 2-1303 OF THE TAX GENERAL ARTICLE;

(3) Except for revenues collected under Parts III and IV of Title 13, Subtitle 9 of this article, vehicle registration fees; and

(4) The revenue disbursed to this account under §§ 2-614 and 2-617(1) of the Tax General Article.

13-810.

(a) On issuance in this State of an original or subsequent certificate of title for a vehicle, the vehicle is exempt from the excise tax imposed by this part, if it is:

(19) A salvage vehicle acquired by a licensed dealer that has been restored by the licensed dealer and that has been inspected under § 13-506 (b)(1)(i) of this title; [or]

(20) A vehicle acquired for resale by a licensed dealer if the dealer reassignment sections contained on the certificate of title are exhausted []; OR

(21) A PASSENGER CAR OR MULTIPURPOSE PASSENGER VEHICLE:

(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) THAT, AT THE TIME OF PURCHASE, IS PART OF A FLEET OF PASSENGER CARS OR 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 WILL NOT BE USED TO TRANSPORT INDIVIDUALS OR PROPERTY FOR HIRE.

13-814.

(a) Money collected under this part AND SALES TAX REVENUE DISTRIBUTED UNDER § 2-1303 OF THE TAX GENERAL ARTICLE shall be deposited in the State treasury and accounted for on the records of the State Comptroller.

(b) The State Comptroller shall:

(1) Transfer and credit 20 percent of this money to the Transportation Revenue Sharing Account in the Transportation Trust Fund; and

(2) As to the rest: