

(4) except for a rental, a sale of a motor vehicle, other than a house or office trailer, that is subject to the motor vehicle excise tax under § 13-809 or § 13-811 of the Transportation Article;

(5) A LEASE OF A MOTOR VEHICLE THAT IS LEASED FOR A PERIOD OF AT LEAST 1 YEAR;

[(5)](6) a rental of a motion picture, motion picture trailer, or advertising poster for display on theater premises by a person whose gross receipts from the activity related to the rental is subject to the admissions and amusement tax; or

[(6)](7) except for a rental, a sale of a vessel that is subject to the excise tax under § 8-716 of the Natural Resources Article.

11-301.

The sales and use tax is computed on:

- (1) the taxable price of each separate sale;
- (2) if a combined sale is made, the combined taxable price of all retail sales on the same occasion by the same vendor to the same buyer; or
- (3) if retail sales of tangible personal property or a taxable service are made through vending or other self-service machines, 95.25% OF the gross receipts from the retail sales.

Chapter 254 of the Acts of 1993

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 1993. It shall remain effective for a period of [2] § 6 years and 1 month and, at the end of June 30, [1995] ~~1998~~ 1999, with no further action required by the General Assembly, this Act shall be abrogated and of no further force and effect. The increased sales and use tax rate for short-term rentals of passenger cars and multipurpose passenger vehicles provided under this Act shall be applicable to all charges for rental agreements entered into on or after June 1, 1993 and before the termination of this Act. The altered definition of taxable price for short-term vehicle rentals and the sales and use tax rate provided under this Act shall be applicable to all rental agreements entered into on or after June 1, 1993 and before the termination of this Act. The credit for the vehicle excise tax on purchases of passenger cars and multipurpose vehicles used for short-term rentals provided under this Act shall apply to all vehicles titled on or after May 1, 1993 and before the termination of this Act, provided that these credits may not be used to offset sales tax remittances until after July 1, 1993.

SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

Article - Tax - Property

7-221.