

Article - Tax - General

Section 11-226

Annotated Code of Maryland

(1997 Replacement Volume and 1999 Supplement)

BY repealing and reenacting, with amendments,

Article - Transportation

Section 3-215(b)(4) and 8-402(b)(5)

Annotated Code of Maryland

(1993 Replacement Volume and 1999 Supplement)

BY adding to

Article - Transportation

Section 13-815

Annotated Code of Maryland

(1999 Replacement Volume and 1999 Supplement)

BY adding to

Article - Tax - General

Section 10-718 and 10-719

Annotated Code of Maryland

(1997 Replacement Volume and 1999 Supplement)

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

Article - Tax - General

2-1302.1.

(A) After making the distributions required under §§ 2-1301 and 2-1302 of this subtitle, the Comptroller monthly shall distribute 45% of the sales and use tax collected on short-term vehicle rentals under § 11-104(c) of this article to the Transportation Trust Fund established under § 3-216 of the Transportation Article.

(B) ON RECEIPT OF THE MOTOR VEHICLE ADMINISTRATION'S CERTIFICATION UNDER § 13-815(F) OF THE TRANSPORTATION ARTICLE, FROM THE REMAINING SALES AND USE TAX REVENUE THE COMPTROLLER SHALL DISTRIBUTE TO THE TRANSPORTATION TRUST FUND AN AMOUNT EQUAL TO THE TOTAL AMOUNT OF CREDITS ALLOWED AGAINST THE MOTOR VEHICLE EXCISE TAX UNDER § 13-815 OF THE TRANSPORTATION ARTICLE FOR THE PRECEDING FISCAL YEAR.

11-226.

(A) THE SALES AND USE TAX DOES NOT APPLY TO THE SALE OF THE FOLLOWING ELECTRIC APPLIANCES THAT MEET OR EXCEED THE APPLICABLE ENERGY STAR EFFICIENCY REQUIREMENTS DEVELOPED BY THE UNITED STATES ENVIRONMENTAL PROTECTION AGENCY AND THE UNITED STATES DEPARTMENT OF ENERGY: