

(2) A ROOM AIR CONDITIONER PURCHASED ON OR AFTER JANUARY 1, 2001, BUT BEFORE JULY 1, 2004; OR

(3) A STANDARD SIZE REFRIGERATOR PURCHASED ON OR AFTER JULY 1, 2001, BUT BEFORE JULY 1, 2004.

(B) THE SALES AND USE TAX DOES NOT APPLY TO THE SALE, ON OR BEFORE JULY 1, 2004, OF:

(1) A FUEL CELL THAT:

(I) GENERATES ELECTRICITY AND HEAT USING AN ELECTROCHEMICAL PROCESS;

(II) HAS AN ELECTRICITY-ONLY GENERATION EFFICIENCY GREATER THAN 35%; AND

(III) HAS A GENERATING CAPACITY OF AT LEAST 2 KILOWATTS;

(2) A NATURAL GAS HEAT PUMP THAT HAS A COEFFICIENT OF PERFORMANCE OF AT LEAST 1.25 FOR HEATING AND AT LEAST 0.70 FOR COOLING;

(3) AN ELECTRIC HEAT PUMP HOT WATER HEATER THAT YIELDS AN ENERGY FACTOR OF AT LEAST 1.7;

(4) AN ELECTRIC HEAT PUMP THAT HAS A HEATING SYSTEM PERFORMANCE FACTOR OF AT LEAST 7.5 AND A COOLING SEASONAL ENERGY EFFICIENCY RATIO OF AT LEAST 13.5;

(5) A CENTRAL AIR CONDITIONER THAT HAS A COOLING SEASONAL ENERGY EFFICIENCY RATIO OF AT LEAST 13.5; OR

(6) AN ADVANCED NATURAL GAS WATER HEATER THAT HAS AN ENERGY FACTOR OF AT LEAST 0.65.

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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:

(4) The sales and use tax revenues [on short-term rental vehicles] distributed under § 2-1302.1 of the Tax - General Article.

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:

(5) 80 percent of the funds distributed under § 2-1302.1 of the Tax - General Article to the Transportation Trust Fund from the sales and use tax [collected on short-term vehicle rentals under § 11-104 of the Tax - General Article].