

C. imposed under §§ 6-201 through 6-203 of the Tax - Property Article, on tangible personal property subject to a lease that is for an initial period that exceeds 1 year and is noncancellable except for cause; or

D. imposed under § 4-102 of this article on the gross receipts derived from an admissions and amusement charge;

DRAFTER'S NOTE:

Error: Obsolete language in § 11-101(j)(3)(i)6 B of the Tax - General Article.

Occurred: As a result of Chs. 3 and 4, Acts of 1999.

11-104.

(c) (2) The sales and use tax rate for a short-term vehicle rental for a taxable price of \$2 or more is:

(ii) if the vehicle is a [rental truck, as defined in § 11-106(a) of this subtitle] VEHICLE THAT MAY BE REGISTERED AS A CLASS E, F, OR G VEHICLE UNDER TITLE 13, SUBTITLE 9 OF THE TRANSPORTATION ARTICLE:

1. 8 cents for each exact dollar; and
2. 2 cents for each 25 cents or part of 25 cents in excess of an exact dollar.

DRAFTER'S NOTE:

Error: Obsolete language in § 11-104(c)(2)(ii) of the Tax - General Article.

Occurred: Ch. 706, Acts of 1998.

Article - Tax - Property

7-504.3.

(a) (2) "Economic development project" means a real estate development project for which a payment in lieu of taxes agreement was entered into prior to June 30, 1999, in accordance with FORMER § 7-504.1 of this subtitle AS ENACTED BY CHAPTER 403 OF THE ACTS OF 1996, or that consists of newly constructed or rehabilitated commercial or multifamily residential property if the real estate development project:

(i) had a certificate of occupancy as of January 1, 1999 or will have a certificate of occupancy issued on or after January 1, 1999;

(ii) is located on one or more parcels of land, all of which are situated in an urban renewal area; and

(iii) includes at least one of the following:

1. a hotel that: