- (ii) Who regardless of the person's domicile resides in this State for more than a year;
- (3) (i) Who maintains a main or branch office or warehouse facility in this State; and
- (ii) Who bases and operates motor vehicles intrastate in this State; or
- (4) Who has filed as a Maryland resident for income tax purposes. 11-178.
- (a) "Rental vehicle" means a passenger car or a vehicle that may be registered as a Class E, F, G, or M vehicle under Title 13, Subtitle 9 of this article:
- (1) 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;
- (2) (i) That, at the time of purchase, is part of a fleet of passenger cars owned by the same person, at least five of which meet the criteria in item (1) of this subsection;
- (ii) That, at the time of purchase, is part of a fleet of rental trucks owned by the same person, at least five of which meet the criteria in item (1) of this subsection; or
- (iii) That, at the time of purchase, is part of a fleet of multipurpose passenger vehicles owned by the same person, at least five of which meet the criteria in item (1) of this subsection;
  - (3) For which the owner does not provide a driver; and
- (4) That, if the vehicle is a passenger car or multipurpose passenger vehicle, will not be used to transport individuals or property for hire.
  - (b) "Rental vehicle" does not include:
    - (1) A dump truck, as described in § 13-919 of this article;
    - (2) A tow truck, as described in § 13–920 of this article; or
- (3) A farm vehicle exempt from the sales and use tax under § 11–201(a) of the Tax General Article.

## *13–418*.