

## CHAPTER 6

(House Bill 5)

AN ACT concerning

Transportation and State Investment Act

FOR the purpose of ~~altering the motor fuel tax rates for certain motor fuel; providing for certain increases in the motor fuel tax rates for certain motor fuel for certain periods under certain circumstances; requiring the Comptroller to make certain determinations and announcements; providing for the payment of certain taxes on certain tax-paid motor fuel held as of certain dates; increasing the maximum allowable aggregate amount of outstanding and unpaid consolidated transportation bonds and bonds of prior issues; altering the tobacco tax rate for cigarettes; imposing a State admissions and amusement tax on the net proceeds derived from the operation of certain bingo games and tip jars; providing for the distribution of certain admissions and amusement tax revenue; altering the maximum rate of the admissions and amusement tax that a county or municipal corporation may set for gross receipts that are also subject to the State sales and use tax; altering the rate of the sales and use tax; altering the sales and use tax rate for the sale of a right to occupy a room or lodgings as a transient guest; altering the percentage of gross receipts from vending machine sales to which the sales and use tax rate applies; repealing a prohibition against certain advertisements or statements by vendors regarding the payment of the sales and use tax; authorizing vendors to assume or absorb all or any part of the sales and use tax imposed on a retail sale or use and to pay that sales and use tax on behalf of the buyer; altering the calculation of a certain credit relating to collecting and paying the sales and use tax; altering the definition of "taxable service" under the sales and use tax to impose the tax on certain services; designating a certain period each year in certain fiscal years to be a tax-free period during which an exemption from the sales and use tax is provided for the sale of certain appliances and products that meet or exceed certain applicable energy efficiency guidelines and certain solar water heaters; designating a certain period each year in certain fiscal years to be a tax-free period during which a certain sales and use tax exemption for the sale of certain clothing or footwear is provided; providing for the distribution of certain sales and use tax revenues to the Transportation Trust Fund; providing for the pledging of certain revenues for certain purposes; increasing the maximum allowable aggregate amount of outstanding and unpaid consolidated transportation bonds and bonds of prior issues; altering the definition of "total purchase price" for purposes of the vehicle excise tax to exclude from the computation of the tax, subject to a certain limitation, half the value of a vehicle traded in as part of the consideration for the sale of a vehicle; establishing a Chesapeake Bay 2010 Trust Fund in the Department of Natural Resources as a special fund to be used~~