- (ii) [1 cent for each 20 cents or part of 20 cents] FOR THAT PART OF A DOLLAR in excess of an exact dollar:
- 1. 1 CENT IF THE EXCESS OVER AN EXACT DOLLAR IS AT LEAST 1 CENT BUT LESS THAN 17 CENTS;
- 2. 2 CENTS IF THE EXCESS OVER AN EXACT DOLLAR IS AT LEAST 17 CENTS BUT LESS THAN 34 CENTS;
- 3. 3 CENTS IF THE EXCESS OVER AN EXACT DOLLAR IS AT LEAST 34 CENTS BUT LESS THAN 51 CENTS;
- 4. 4 CENTS IF THE EXCESS OVER AN EXACT DOLLAR IS AT LEAST 51 CENTS BUT LESS THAN 67 CENTS;
- 5. 5 CENTS IF THE EXCESS OVER AN EXACT DOLLAR IS AT LEAST 67 CENTS BUT LESS THAN 84 CENTS; AND
- 6. 6 CENTS IF THE EXCESS OVER AN EXACT DOLLAR IS AT LEAST 84 CENTS.
- (b) If a retail sale of tangible personal property or a taxable service is made through a vending or other self-service machine, the sales and use tax rate is [5%] 6%, applied to [95.25%] 94.5% of the gross receipts from the vending machine sales.
- (G) THE SALES AND USE TAX RATE FOR THE SALE OF A RIGHT TO OCCUPY A ROOM OR LODGINGS AS A TRANSIENT GUEST-IS:
  - (1) 10 CENTS FOR EACH EXACT DOLLAR OF TAXABLE PRICE; AND
- (2) 1 CENT FOR EACH 10 CENTS OR PART OF 10 CENTS OF TAXABLE PRICE IN EXCESS OF AN EXACT DOLLAR 7.5% OF THE TAXABLE PRICE.
- (a) (1) Except as provided in [subsections (b) and (c)] SUBSECTION (B) of this section, a vendor who timely files a sales and use tax return is allowed, for the expense of collecting and paying the tax, a credit equal to THE LESSER OF:
- (1) 0.9% of the gross-amount of sales and use tax that the vendor is to pay to the Comptroller; OR
  - (H) \$300 FOR EACH RETURN.