

INTENDS TO RESELL THE TAXABLE SERVICE IN THE FORM THAT THE BUYER RECEIVES OR IS TO RECEIVE THE SERVICE.

11-106.

(a) In this section:

(1) "rental [vehicle] TRUCK" means [a passenger car, as defined in § 11-144.1 of the Transportation Article, or] a vehicle that may be registered as a Class E, F, OR G[, or M] vehicle under Title 13, Subtitle 9 of the Transportation Article:

(i) 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;

(ii) [1. that, at the time of purchase, is part of a fleet of passenger cars owned by the same person, at least 5 of which meet the criteria in subitem (i) of this item;

2.] that, at the time of purchase, is part of a fleet of rental trucks owned by the same person, at least 5 of which meet the criteria in subitem (i) of this item; [or] AND

[3. that, at the time of purchase, is part of a fleet of multipurpose passenger vehicles owned by the same person, at least 5 of which meet the criteria in subitem (i) of this item;]

(iii) for which the owner does not provide a driver[; and

(iv) that, if the vehicle is a passenger car or multipurpose passenger vehicle, will not be used to transport individuals or property for hire]; and

(2) "rental [vehicle] TRUCK" does not include:

(i) a dump truck, as described in § 13-919 of the Transportation Article;

(ii) a tow truck, as described in § 13-920 of the Transportation Article;

or
(iii) a farm vehicle exempt from the sales and use tax under § 11-201(a) of this title.

(b) A vendor is allowed a credit against the sales and use tax equal to the amount that the vendor pays as excise tax imposed on a rental [vehicle] TRUCK under § 13-809 of the Transportation Article.

(c) Within 3 years after the due date of the sales and use tax return for the period during which the excise tax was paid, a vendor shall complete and file, with a sales and use tax return, a claim form for a credit under subsection (b) of this section.