

Chapter 254 of the Acts of the General Assembly of 1993, as amended by  
Chapter 125 of the Acts of the General Assembly of 1995  
Section 2 and 3

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

**Article - Tax - General**

2-1302.1.

AFTER MAKING THE DISTRIBUTIONS REQUIRED UNDER §§ 2-1301 AND 2-1302 OF THIS SUBTITLE, THE COMPTROLLER MONTHLY SHALL DISTRIBUTE ~~50%~~ ~~53.125%~~ 45% OF THE SALES AND USE TAX COLLECTED ON SHORT-TERM VEHICLE RENTALS UNDER § 11-104(C) OF THIS ARTICLE TO THE TRANSPORTATION TRUST FUND ESTABLISHED UNDER § 3-216 OF THE TRANSPORTATION ARTICLE.

2-1303.

After making the distributions required under §§ 2-1301 [and 2-1302] THROUGH 2-1302.1 of this subtitle, the Comptroller shall pay the remaining sales and use tax revenue into the General Fund of the State.

11-101.

(j) (4) "Taxable price" includes, for a short-term vehicle rental as defined under § 11-104(c) of this [article] TITLE, all sales and charges made in connection with the short-term vehicle rental, including insurance, freight handling, equipment and supplies, delivery and pickup, cellular telephone, and other accessories, but not including sales of motor fuel subject to the motor fuel tax.

11-104.

(a) Except as otherwise provided in this section, the sales and use tax rate is:

(1) for a taxable price of less than \$1:

(i) 1 cent if the taxable price is 20 cents; and

(ii) 1 cent for each additional 20 cents or part of 20 cents; and

(2) for a taxable price of \$1 or more:

(i) 5 cents for each exact dollar; and

(ii) 1 cent for each 20 cents or part of 20 cents in excess of an exact

dollar.

(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%, applied to 95.25% of the gross receipts from the vending machine sales.

(c) (1) In this subsection: