

(i) "short-term vehicle rental" means a rental of 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, G, or M vehicle under Title 13, Subtitle 9 of the Transportation Article, for a period of 180 days or less under the following terms:

1. the vendor does not provide a driver for the vehicle as a part of the rental; and
2. if the vehicle is a passenger car, as defined in § 11-144.1 of the Transportation Article, or a multipurpose passenger vehicle, the vehicle is not to be used to transport individuals or property for hire; and

(ii) "short-term vehicle rental" does not include a rental of:

1. a dump truck, as described in § 13-919 of the Transportation Article;
2. a tow truck, as described in § 13-920 of the Transportation Article; or
3. a farm vehicle exempt from the sales and use tax under § 11-201(a) of this title.

(2) The sales and use tax rate for a short-term vehicle rental for a taxable price of ~~[\$2]~~ \$1 or more is:

(i) ~~If~~ the vehicle is a passenger car or a multipurpose passenger vehicle:

1. 23 cents for each exact multiple of \$2; and
2. for that part of \$2 in excess of an exact multiple of \$2:
 - A. 1 cent if the excess over an exact multiple of \$2 is at least 1 cent but less than 9 cents;
 - B. 2 cents if the excess over an exact multiple of \$2 is at least 9 cents but less than 18 cents;
 - C. 3 cents if the excess over an exact multiple of \$2 is at least 18 cents but less than 27 cents;
 - D. 4 cents if the excess over an exact multiple of \$2 is at least 27 cents but less than 35 cents;
 - E. 5 cents if the excess over an exact multiple of \$2 is at least 35 cents but less than 44 cents;
 - F. 6 cents if the excess over an exact multiple of \$2 is at least 44 cents but less than 53 cents;
 - G. 7 cents if the excess over an exact multiple of \$2 is at least 53 cents but less than 61 cents;