

(d) In accordance with regulations adopted by the Comptroller, on the surrender of a vendor's license under Subtitle 7 of this title, the vendor may transfer any unused credits under this section to another licensed vendor who receives credits under the provisions of this section.]

Article - Transportation

3-215.

(a) (1) For the purpose of paying the principal of and interest on consolidated transportation bonds as they become due and payable, there is hereby levied and imposed an annual tax that consists of the taxes specified in this section and, to the extent necessary and except as otherwise provided in this subsection, that shall be used and applied exclusively for that purpose.

(2) The required use and application of the tax under paragraph (1) of this subsection is subject only to the prior use and application of one or all or any combination of the taxes specified in this section to meet the debt service on all of the following bonds while they are outstanding and unpaid and to the payment of which any part of those taxes has been pledged:

(i) Bonds of prior issues;

(ii) Bonds of any series of county highway construction bonds or county transportation bonds issued under § 211 or § 211G-1 of Article 89B of the Code of 1957; and

(iii) Bonds of any series of county transportation bonds issued under Subtitle 3 of this title.

(b) The tax levied and imposed by this section consists of that part of the following taxes that are retained to the credit of the Department after distributions to the political subdivisions:

(1) The motor fuel tax revenue distributed under §§ 2-1103(2) and 2-1104(4) of the Tax - General Article;

(2) The income tax revenue distributed under §§ 2-614 and 2-616 of the Tax - General Article; [and]

(3) The excise tax imposed on vehicles by Part II of Title 13, Subtitle 8 of this article; AND

(4) THE SALES AND USE TAX REVENUES ON SHORT-TERM RENTAL VEHICLES DISTRIBUTED UNDER § 2-1302.1 OF THE TAX - GENERAL ARTICLE.

8-402.

(a) There is a Gasoline and Motor Vehicle Revenue Account in the Transportation Trust Fund.

(b) All revenues collected from the following, after deductions provided by law, shall be credited to the Gasoline and Motor Vehicle Revenue Account: