

- (1) All of the motor vehicle fuel tax;
- (2) Except as otherwise provided by law, 80 percent of the vehicle titling tax;
- (3) Except for revenues collected under Parts III and IV of Title 13, Subtitle 9 of this article, vehicle registration fees; [and]
- (4) The revenue disbursed to this account under §§ 2-614 and 2-617(1) of the Tax - General Article; AND
- (5) 80 PERCENT OF THE FUNDS DISTRIBUTED UNDER § 2-1302.1 OF THE TAX - GENERAL ARTICLE TO THE TRANSPORTATION TRUST FUND FROM THE SALES AND USE TAX COLLECTED ON SHORT-TERM VEHICLE RENTALS UNDER § 11-104 OF THE TAX - GENERAL ARTICLE.

11-178.

(A) "RENTAL VEHICLE" MEANS A PASSENGER CAR OR A VEHICLE THAT MAY BE REGISTERED AS A CLASS E, F, G, OR M VEHICLE UNDER TITLE 13, SUBTITLE 9 OF THIS ARTICLE:

(1) 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;

(2) (I) THAT, AT THE TIME OF PURCHASE, IS PART OF A FLEET OF PASSENGER CARS OWNED BY THE SAME PERSON, AT LEAST FIVE OF WHICH MEET THE CRITERIA IN ITEM (1) OF THIS SUBSECTION;

(II) THAT, AT THE TIME OF PURCHASE, IS PART OF A FLEET OF RENTAL TRUCKS OWNED BY THE SAME PERSON, AT LEAST FIVE OF WHICH MEET THE CRITERIA IN ITEM (1) OF THIS SUBSECTION; OR

(III) THAT, AT THE TIME OF PURCHASE, IS PART OF A FLEET OF MULTIPURPOSE PASSENGER VEHICLES OWNED BY THE SAME PERSON, AT LEAST FIVE OF WHICH MEET THE CRITERIA IN ITEM (1) OF THIS SUBSECTION;

(3) FOR WHICH THE OWNER DOES NOT PROVIDE A DRIVER; AND

(4) THAT, IF THE VEHICLE IS A PASSENGER CAR OR MULTIPURPOSE PASSENGER VEHICLE, WILL NOT BE USED TO TRANSPORT INDIVIDUALS OR PROPERTY FOR HIRE.

(B) "RENTAL VEHICLE" DOES NOT INCLUDE:

(1) A DUMP TRUCK, AS DESCRIBED IN § 13-919 OF THIS ARTICLE;

(2) A TOW TRUCK, AS DESCRIBED IN § 13-920 OF THIS ARTICLE; OR

(3) A FARM VEHICLE EXEMPT FROM THE SALES AND USE TAX UNDER § 11-201(A) OF THE TAX - GENERAL ARTICLE.