

13-810.

(a) On issuance in this State of an original or subsequent certificate of title for a vehicle, the vehicle is exempt from the excise tax imposed by this part, if it is:

(21) A Class M motor home or Class G travel trailer that is transferred or retitled in the dealership's name under § 15-305(d)(2) of this article; [or]

(22) A special purpose vehicle owned by a coal company if the vehicle is used:

(i) For transportation of workers, coal, or equipment used in the coal production process; and

(ii) Exclusively in or on coal mining property[.]; OR

(23) A RENTAL VEHICLE.

Chapter 254 of the Acts of 1993, as amended by Chapter 125 of the Acts of 1995

SECTION 2. AND BE IT FURTHER ENACTED, That the Comptroller's office shall continue to monitor the effects of Chapter 254 of the Acts of 1993 and the revenues generated by the taxes imposed by the State of Maryland on the short-term vehicle rental industry. [The Department of Fiscal Services shall review these effects and shall be prepared to brief the fiscal committees or other committees of the General Assemble Assembly on request.]

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 1993. [It shall remain effective for a period of 6 years and 1 month and, at the end of June 30, 1999, with no further action required by the General Assembly, this Act shall be abrogated and of no further force and effect.] The increased sales and use tax rate for short-term rentals of passenger cars and multipurpose passenger vehicles provided under this Act shall be applicable to all charges for rental agreements entered into on or after June 1, 1993 ~~and before the termination of this Act.~~ The altered definition of taxable price for short-term vehicle rentals and the sales and use tax rate provided under this Act shall be applicable to all rental agreements entered into on or after June 1, 1993 ~~and before the termination of this Act.~~ The credit for the vehicle excise tax on purchases of passenger cars and multipurpose vehicles used for short-term rentals provided under this Act shall apply to all vehicles titled on or after May 1, 1993 ~~and before the termination of this Act,~~ provided that these credits may not be used to offset sales tax remittances until after July 1, 1993.

SECTION 2. AND BE IT FURTHER ENACTED, That the Department of Budget and Management, in consultation with the Comptroller's Office and the Department of Transportation, shall report by December 1, 1999, to the House Ways and Means Committee and the Senate Budget and Taxation Committee on the impact of this Act, including: