

(a) whether the increased sales and use tax rate and the expanded sales tax base applied to short-term rental vehicle transactions meets the revenue neutral goal of Chapter 254 of the Acts of 1993; and

(b) whether the sales and use tax revenues distributed to the Transportation Trust Fund pursuant to § 2-1302.1 of the Tax - General Article provide an appropriate distribution of funds between the General Fund and the Transportation Trust Fund as a result of the provisions of Section 1 of this Act.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, ~~1998~~ 1999; provided that the 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 July 1, ~~1998~~ 1999; provided further that the excise tax exemption for rental vehicles provided under this Act shall be applicable to all rental vehicles titled on or after July 1, ~~1998~~ 1999; and provided further that sales and use tax credits resulting from rental vehicles titled before July 1, ~~1998~~ 1999 may be used in the manner authorized under § 11-106 of the Tax - General Article as it existed prior to its repeal under Section 1 of this Act.

Approved May 21, 1998.

CHAPTER 707

(House Bill 730)

AN ACT concerning

Baltimore County - Community Colleges - Change of Name

FOR the purpose of restructuring the system of community colleges in Baltimore County by creating the Community College of Baltimore County with a certain number of campuses; changing the names of certain existing community colleges in Baltimore County; and generally relating to community colleges in Baltimore County.

BY repealing and reenacting, with amendments,

Article - Education

Section 16-105

Annotated Code of Maryland

(1997 Replacement Volume and 1997 Supplement)

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