

## Article - Transportation

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§11-148.1.

(a) “Rental vehicle” means a passenger car or a vehicle that may be registered as a Class D, 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;

(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; or

(iv) That, at the time of purchase, is part of a fleet of motorcycles 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.

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