

**SB0573/495369/1**

BY: Committee on Ways and Means

AMENDMENTS TO SENATE BILL 573  
(Third Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 2, strike “Sales and Use Tax –”; in line 3, strike “Rate Alteration and Sunset Repeal” and substitute “Sales Tax Sunset Extension and Study”; in line 4, strike “repealing” and substitute “extending”; strike beginning with “requiring” in line 6 down through “Act;” in line 12 and substitute “requiring the Department of Legislative Services to report to the General Assembly on or before a certain date; defining a certain term;”; and in line 13, strike “the sales and use tax on”.

On pages 1 and 2, strike in their entirety the lines beginning with line 18 on page 1 through line 5 on page 2, inclusive.

AMENDMENT NO. 2

On page 2, in lines 10 and 13, in each instance, strike the bracket; in line 11, strike “2” and substitute “3”; in the same line, strike “2020” and substitute “2021”; and after line 13, insert:

“SECTION 2. AND BE IT FURTHER ENACTED, That, on or before December 31, 2020, the Department of Legislative Services shall report to the General Assembly, in accordance with § 2–1257 of the State Government Article, on:

(1) a comparison of excise titling taxes and other motor vehicle fees in the State relating to short-term vehicle rentals and peer-to-peer car sharing;

(2) a comparison of excise titling taxes and other motor vehicle fees relating to short-term vehicle rentals and peer-to-peer car sharing in other states;

(Over)

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(3) a comparison of taxation and other governmental fees in the State relating to short-term vehicle rental companies and peer-to-peer car sharing companies, including with regard to income tax and sales tax;

(4) a comparison of sales taxes imposed in other states on short-term vehicle rentals and on peer-to-peer car sharing;

(5) a comparison of taxation and other governmental fees relating to short-term vehicle rentals and peer-to-peer car sharing in other states; and

(6) any other information that the Department determines relevant to the identification and compilation of information that could assist the General Assembly in determining a fair and equitable State taxation on sales and charges made in connection with a shared motor vehicle used for peer-to-peer car sharing and made available on a peer-to-peer car sharing program.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2020.”.

On pages 2 through 7, strike in their entirety the lines beginning with line 14 on page 2 through line 13 on page 7, inclusive.