

HOUSE BILL 1255

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2000 Regular Session
0lr2413

By: **Delegates Rosso, Conroy, and Patterson**
Introduced and read first time: February 14, 2000
Assigned to: Rules and Executive Nominations
Re-referred to: Ways and Means, February 28, 2000

Committee Report: Favorable
House action: Adopted
Read second time: March 25, 2000

CHAPTER _____

1 AN ACT concerning

2 **Motor Homes and Travel Trailers - Vehicle Excise Tax - Definitions**

3 FOR the purpose of altering the definition of "fair market value" and "total purchase
4 price" for purposes of the vehicle excise tax imposed on a motor home or a travel
5 trailer to exclude from the computation of the tax, subject to a certain limitation,
6 the value of a motor home or travel trailer traded in as part of the consideration
7 for the sale of the motor home or travel trailer by a licensed dealer; authorizing
8 the Department of Business and Economic Development to develop and
9 implement, in cooperation with certain entities, a marketing and tourism plan
10 to promote the use of motor homes and travel trailers in the State; providing for
11 the application of this Act; providing for the termination of certain provisions of
12 this Act; and generally relating to motor homes and travel trailers.

13 BY repealing and reenacting, without amendments,
14 Article - Transportation
15 Section 11-134.3 and 11-170
16 Annotated Code of Maryland
17 (1999 Replacement Volume and 1999 Supplement)

18 BY repealing and reenacting, with amendments,
19 Article - Transportation
20 Section 13-809(a)
21 Annotated Code of Maryland
22 (1999 Replacement Volume and 1999 Supplement)

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

3 **Article - Transportation**

4 11-134.3.

5 "Motor home" means a motor vehicle that is designed and constructed primarily
6 to provide living quarters for recreational, camping, or travel use.

7 11-170.

8 (a) "Travel trailer" means a vehicle that:

9 (1) Is mounted on wheels;

10 (2) Is of such a size and weight as not to require any special highway
11 movement permit when towed by a motor vehicle;

12 (3) Is designed and constructed primarily to provide temporary living
13 quarters for recreational, camping, or travel use; and

14 (4) Is no longer than 40 feet.

15 (b) "Travel trailer" includes a fifth wheel travel trailer.

16 13-809.

17 (a) (1) In this section the following words have the meanings indicated.

18 (2) "Fair market value" means:

19 (i) [As] EXCEPT AS PROVIDED IN ITEM (IV) OF THIS PARAGRAPH,
20 AS to the sale of any new or used vehicle by a licensed dealer, the total purchase price,
21 as certified by the dealer;

22 (ii) As to a used vehicle that is sold by any person other than a
23 licensed dealer and that has a designated model year that is 7 years old or older, the
24 greater of:

25 1. The total purchase price; or

26 2. \$640;

27 (iii) As to any other used vehicle that is sold by any person other
28 than a licensed dealer:

29 1. The total purchase price, if the total purchase price is less
30 than \$500 below the retail value of the vehicle as shown in a national publication of
31 used car values adopted for use by the Department; or

1 SECTION 4. AND BE IT FURTHER ENACTED, That this Act shall take effect
2 July 1, 2000. Section 1 of this Act shall remain effective for a period of 3 years and, at
3 the end of June 30, 2003, with no further action required by the General Assembly,
4 Section 1 of this Act shall be abrogated and of no further force and effect.