
By: **Delegate Menes**

Introduced and read first time: February 7, 2000

Assigned to: Ways and Means

Committee Report: Favorable

House action: Adopted

Read second time: March 10, 2000

CHAPTER 388

1 AN ACT concerning

2 **Motor Vehicles - Transfers Between Family Members - Exemption from**
3 **Excise Tax**

4 FOR the purpose of exempting from the vehicle excise tax a vehicle transferred to a
5 niece or nephew of the transferor under certain circumstances; and generally
6 relating to exemptions from the excise tax.

7 BY repealing and reenacting, with amendments,
8 Article - Transportation
9 Section 13-810(c)(1)
10 Annotated Code of Maryland
11 (1999 Replacement Volume and 1999 Supplement)

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

14 **Article - Transportation**

15 13-810.

16 (c) On transfer of a vehicle titled in this State and issuance of a subsequent
17 certificate of title, the vehicle is exempt from the excise tax imposed by this part, if it
18 is:

19 (1) A vehicle transferred to [a]:

20 (I) A spouse, son, daughter, grandchild, parent, sister, brother,
21 grandparent, father-in-law, mother-in-law, son-in-law, or daughter-in-law of the

1 transferor, and no money or other valuable consideration is involved in the transfer;

2 OR

3 (II) A NIECE OR NEPHEW OF THE TRANSFEROR IF:

4 1. THE TRANSFEROR IS AT LEAST 65 YEARS OF AGE AT THE
5 TIME OF THE TRANSFER; AND

6 2. NO MONEY OR OTHER VALUABLE CONSIDERATION IS
7 INVOLVED IN THE TRANSFER;

8 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
9 October 1, 2000.