

HOUSE BILL 1332

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Q5

2004 Regular Session  
4lr1577  
CF 4lr1576

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By: **Delegate Conroy**

Introduced and read first time: February 16, 2004

Assigned to: Rules and Executive Nominations

Re-referred to: Ways and Means, March 1, 2004

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Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 26, 2004

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CHAPTER 545

1 AN ACT concerning

2 **Motor Homes and Travel Trailers - Vehicle Excise Tax - Definitions - ~~Repeat~~**  
3 **Extension of Sunset**

4 FOR the purpose of ~~repealing~~ extending the termination of certain provisions that  
5 alter the definitions of "fair market value" and "total purchase price" for  
6 purposes of the vehicle excise tax imposed on a motor home or a travel trailer to  
7 exclude from the computation of the tax, subject to a certain limitation, the  
8 value of a motor home or travel trailer traded as part of the consideration for the  
9 sale; ~~repealing~~ extending the termination of certain provisions that provide that  
10 certain definitions do not apply to the calculation of the vehicle excise tax  
11 imposed on a motor home or a travel trailer until certain bonds are no longer  
12 outstanding and unpaid; requiring the Department of Transportation to submit  
13 a certain report by a certain date; and generally relating to travel trailers and  
14 motor homes.

15 BY repealing and reenacting, without amendments,  
16 Article - Transportation  
17 Section 13-809(a)  
18 Annotated Code of Maryland  
19 (2002 Replacement Volume and 2003 Supplement)

20 BY repealing and reenacting, without amendments,  
21 Chapter 361 of the Acts of the General Assembly of 2001  
22 Section 3

23 BY repealing and reenacting, with amendments,

1 Chapter 361 of the Acts of the General Assembly of 2001  
2 Section 5

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

5 **Article - Transportation**

6 13-809.

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

8 (2) "Fair market value" means:

9 (i) Except as provided in item (iv) of this paragraph, as to the sale  
10 of any new or used vehicle by a licensed dealer, the total purchase price, as certified  
11 by the dealer;

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

15 1. The total purchase price; or

16 2. \$640;

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

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

22 2. If the total purchase price is \$500 or more below the retail  
23 value of the vehicle as shown in a national publication of used car values adopted for  
24 use by the Department:

25 A. The total purchase price, if verified to the satisfaction of  
26 the Administration by a notarized bill of sale submitted in accordance with subsection  
27 (d)(2) of this section; or

28 B. The valuation shown in the national publication of used  
29 car values, if the Administration finds that the documentation submitted under  
30 subsection (d)(2) of this section fails to verify the total purchase price;

31 (iv) As to the sale of any new or used motor home or travel trailer by  
32 a licensed dealer, or a dealer licensed by another state or a foreign country, the total  
33 purchase price, as defined in paragraph (4)(ii) of this subsection, as certified by the  
34 dealer on a form acceptable to the Administration; and

1 (v) In any other case, the valuation shown in a national publication  
2 of used car values adopted for use by the Department.

3 (3) "Motor home" has the meaning stated in § 11-134.3 of this article.

4 (4) "Total purchase price" means:

5 (i) Except as provided in item (ii) of this paragraph, the price of a  
6 vehicle agreed on by the buyer and the seller, including any dealer processing charge,  
7 with no allowance for trade-in or other nonmonetary consideration; and

8 (ii) In the case of a motor home or travel trailer, the price of the  
9 motor home or travel trailer agreed on by the buyer and the seller less the value, not  
10 to exceed the value shown in a national publication of used motor home and travel  
11 trailer values adopted for use by the Department, of any motor home or travel trailer  
12 that is traded in as part of the consideration of the sale.

13 (5) "Travel trailer" has the meaning stated in § 11-170 of this article.

14 **Chapter 361 of the Acts of 2001**

15 SECTION 3. AND BE IT FURTHER ENACTED, That, notwithstanding the  
16 provisions of Section 1 of this Act, the modified definitions of "fair market value" and  
17 "total purchase price" for the purposes of the calculation of the motor vehicle excise  
18 tax imposed on a motor home or a travel trailer under § 13-809(a) of the  
19 Transportation Article as enacted under Section 1 of this Act do not apply until any  
20 Consolidated Transportation Bonds that were issued by the Department of  
21 Transportation before July 1, 2001 no longer remain outstanding and unpaid;  
22 provided however, that in any fiscal year for which funds are appropriated by the  
23 General Assembly to pay the principal of and interest on the Department of  
24 Transportation's Consolidated Transportation Bonds due and payable in that fiscal  
25 year, the Motor Vehicle Administration shall collect the reduced motor vehicle excise  
26 tax imposed on a motor home or travel trailer by utilizing the modified definitions as  
27 enacted under Section 1 of this Act.

28 SECTION 5. AND BE IT FURTHER ENACTED, That this Act shall take effect  
29 July 1, 2001. {Sections 1 and 3 of this Act shall remain effective for a period of ~~3~~ 6  
30 years and, at the end of June 30, ~~2004~~ 2007, with no further action required by the  
31 General Assembly, Sections 1 and 3 of this Act shall be abrogated and of no further  
32 force and effect.}

33 SECTION 2. AND BE IT FURTHER ENACTED, That the Department of  
34 Transportation shall track the value of trade-ins of motor homes and travel trailers  
35 for purposes of determining the impact of this Act on vehicle excise tax revenues. The  
36 Department shall submit, in accordance with § 2-1246 of the State Government  
37 Article, a report to the fiscal committees of the General Assembly on the impact to the  
38 Transportation Trust Fund and economic benefits of this Act no later than October 1,  
39 2006.

1 SECTION ~~2~~ 3. AND BE IT FURTHER ENACTED, That this Act shall take  
2 effect June 1, 2004.