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**By: Delegate Edwards**

Introduced and read first time: February 7, 1996

Assigned to: Ways and Means

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A BILL ENTITLED

1 AN ACT concerning

2 **Vehicle Laws - Excise Tax - Vehicles Employed in Coal Mining Operations- Exemption**

3 FOR the purpose of exempting certain vehicles employed in coal mining operations from  
4 the excise tax required on issuance of a certificate of title.

5 BY repealing and reenacting, with amendments,  
6 Article - Transportation  
7 Section 13-810(a)  
8 Annotated Code of Maryland  
9 (1992 Replacement Volume and 1995 Supplement)

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

12 **Article - Transportation**

13 13-810.

14 (a) On issuance in this State of an original or subsequent certificate of title for a  
15 vehicle, the vehicle is exempt from the excise tax imposed by this part, if it is:

16 (1) A mobile home over 35 feet long;

17 (2) A vehicle owned by the United States and used in the investigation of  
18 any violation or suspected violation of any law of the United States;

19 (3) A vehicle owned by this State or any political subdivision of this State;

20 (4) A fire engine or other fire department emergency apparatus, including  
21 any vehicle operated by or in connection with any fire department;

22 (5) An ambulance, rescue, or other vehicle owned and operated for the  
23 benefit of the public by a nonprofit rescue squad;

24 (6) A vehicle owned and operated by the Civil Air Patrol;

25 (7) A vehicle owned and held for the use of the public by a unit of a national  
26 veterans' organization;

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1 (8) A vehicle owned and operated by a Maryland chapter of the American  
2 Red Cross;

3 (9) A vehicle acquired by an insurance company as a result of a  
4 comprehensive or collision claim;

5 (10) A vehicle registered in a jurisdiction the laws of which do not require  
6 titling and acquired for resale by a licensed dealer;

7 (11) A vehicle that is involuntarily transferred to a licensed dealer and for  
8 which a certificate of title is not available;

9 (12) A school bus owned by a religious organization or a private school which  
10 is exempt from federal income tax under § 501(c)(3) of the Internal Revenue Code;

11 (13) A privately owned bus used only for operating the transportation system  
12 of any political subdivision in this State, if the bus is used for the transportation of the  
13 public on regular schedules and between fixed termini;

14 (14) A vehicle otherwise exempt from the excise tax by any other applicable  
15 law;

16 (15) A vehicle which is used regularly for the transportation of handicapped  
17 persons and owned by a nonprofit organization providing direct care services to  
18 handicapped persons which is licensed by the Department of Health and Mental Hygiene  
19 and is wholly or partially funded by the State;

20 (16) A mobile hearing and vision screening vehicle owned and operated for  
21 the benefit of the public by a nonprofit civic organization;

22 (17) Registered under § 13-923 of this title;

23 (18) Registered under § 13-933 of this title;

24 (19) A salvage vehicle acquired by a licensed dealer that has been restored by  
25 the licensed dealer and that has been inspected under § 13-507(a)(2)(ii) of this title;

26 (20) A vehicle acquired for resale by a licensed dealer if the dealer  
27 reassignment sections contained on the certificate of title are exhausted; [or]

28 (21) A Class M motor home or Class G travel trailer that is transferred or  
29 retitled in the dealership's name under § 15-305(d)(2) of this article;OR

30 (22) A VEHICLE OWNED BY A COAL COMPANY IF THE VEHICLE IS USED:

31 (I) FOR TRANSPORTATION OF WORKERS OR ANY OTHER USE IN  
32 THE COAL PRODUCTION PROCESS; AND

33 (II) EXCLUSIVELY IN OR ON COAL MINING PROPERTY.

34 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
35 October 1, 1996.