
By: ~~Delegate Edwards~~ Delegates Edwards and Healey

Introduced and read first time: February 7, 1996

Assigned to: Ways and Means

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 15, 1996

CHAPTER ____

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; providing for the

5 application of this Act; and providing for the termination of this Act.

6 BY repealing and reenacting, with amendments,

7 Article - Transportation

8 Section 13-810(a)

9 Annotated Code of Maryland

10 (1992 Replacement Volume and 1995 Supplement)

11 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF

12 MARYLAND, That the Laws of Maryland read as follows:

13 **Article - Transportation**

14 13-810.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

2 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
3 October 1, 1996 and shall be applicable to all taxable years beginning after December 31,
4 1997. At the end of December 31, 2000, with no further action required by the General
5 Assembly, this Act shall be abrogated and of no further force and effect.