
By: **Chairman, Ways and Means Committee (Departmental -
Transportation)**

Introduced and read first time: January 26, 1998

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Vehicle Excise Tax - Exemptions**

3 FOR the purpose of exempting certain vehicles owned by private nonprofit
4 organizations from the vehicle excise tax under certain circumstances; providing
5 for the effective dates of this Act; and generally relating to vehicle excise tax
6 exemptions.

7 BY repealing and reenacting, with amendments,
8 Article - Transportation
9 Section 13-810(a)(21) and (22)
10 Annotated Code of Maryland
11 (1992 Replacement Volume and 1997 Supplement)

12 BY adding to
13 Article - Transportation
14 Section 13-810(a)(23)
15 Annotated Code of Maryland
16 (1992 Replacement Volume and 1997 Supplement)

17 BY repealing and reenacting, with amendments,
18 Article - Transportation
19 Section 13-810(a)(20) and (21)
20 Annotated Code of Maryland
21 (1992 Replacement Volume and 1997 Supplement)
22 (As enacted by Chapter 304 of the Acts of the General Assembly of 1996)

23 BY adding to
24 Article - Transportation
25 Section 13-810(a)(22)
26 Annotated Code of Maryland
27 (1992 Replacement Volume and 1997 Supplement)

1 (As enacted by Chapter 304 of the Acts of the General Assembly of 1996)

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

4 **Article - Transportation**

5 13-810.

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

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

10 (22) A special purpose vehicle owned by a coal company if the vehicle is
11 used:

12 (i) For transportation of workers, coal, or equipment used in the
13 coal production process; and

14 (ii) Exclusively in or on coal mining property[.]; OR

15 (23) A VEHICLE WHICH IS USED EXCLUSIVELY IN THE TRANSPORTATION
16 OF DISABLED OR ELDERLY PERSONS, OWNED BY A NONPROFIT ORGANIZATION, AND
17 IN WHICH THE MASS TRANSIT ADMINISTRATION RETAINS A SECURITY INTEREST.

18 SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland
19 read as follows:

20 **Article - Transportation**

21 13-810.

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

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

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

28 (22) A VEHICLE WHICH IS USED EXCLUSIVELY IN THE TRANSPORTATION
29 OF DISABLED OR ELDERLY PERSONS, OWNED BY A NONPROFIT ORGANIZATION, AND
30 IN WHICH THE MASS TRANSIT ADMINISTRATION RETAINS A SECURITY INTEREST.

31 SECTION 3. AND BE IT FURTHER ENACTED, That Section 2 of this Act shall
32 take effect on the taking effect of the termination provision specified in Section 2 of
33 Chapter 304 of the Acts of the General Assembly of 1996. If that termination provision

1 takes effect, Section 1 of this Act shall be void. This Act may not be interpreted to
2 have any effect on that termination provision.

3 SECTION 4. AND BE IT FURTHER ENACTED, That, subject to the
4 provisions of Section 3 of this Act, this Act shall take effect October 1, 1998.