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

Introduced and read first time: January 26, 1998

Assigned to: Ways and Means

Committee Report: Favorable

House action: Adopted

Read second time: March 3, 1998

CHAPTER _____

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)

1 BY adding to
2 Article - Transportation
3 Section 13-810(a)(22)
4 Annotated Code of Maryland
5 (1992 Replacement Volume and 1997 Supplement)
6 (As enacted by Chapter 304 of the Acts of the General Assembly of 1996)

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

9 **Article - Transportation**

10 13-810.

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

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

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

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

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

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

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

25 **Article - Transportation**

26 13-810.

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

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

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

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

4 SECTION 3. AND BE IT FURTHER ENACTED, That Section 2 of this Act shall
5 take effect on the taking effect of the termination provision specified in Section 2 of
6 Chapter 304 of the Acts of the General Assembly of 1996. If that termination provision
7 takes effect, Section 1 of this Act shall be void. This Act may not be interpreted to
8 have any effect on that termination provision.

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