

SENATE BILL 70

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R4

1999 Regular Session  
9lr0129

(PRE-FILED)

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By: **Chairman, Budget and Taxation Committee (Departmental -  
Transportation)**

Requested: July 27, 1998

Introduced and read first time: January 13, 1999

Assigned to: Budget and Taxation

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Committee Report: Favorable

Senate action: Adopted

Read second time: February 2, 1999

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CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Vehicle Laws - Excise Tax - Vehicle Transfers**

3 FOR the purpose of requiring the Motor Vehicle Administration, under certain  
4 circumstances, to change or correct the names contained in the certificate of title  
5 of certain vehicles formerly titled and registered in another state at the time the  
6 excise tax is paid for the vehicle, subject to certain requirements; and generally  
7 relating to the excise tax and the titling and registration of motor vehicles.

8 BY repealing and reenacting, with amendments,  
9 Article - Transportation  
10 Section 13-809(c)  
11 Annotated Code of Maryland  
12 (1998 Replacement Volume and 1998 Supplement)

13 BY repealing and reenacting, without amendments,  
14 Article - Transportation  
15 Section 13-810(c)(1)  
16 Annotated Code of Maryland  
17 (1998 Replacement Volume and 1998 Supplement)  
18 (As enacted by Chapter 706 of the Acts of the General Assembly of 1998)

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

1

**Article - Transportation**

2 13-809.

3 (c) (1) Except as provided in subsection (b)(2) of this section, the tax  
4 imposed by this section is 5 percent of the fair market value of the vehicle.

5 (2) If the vehicle formerly was a vehicle exempt from the tax imposed by  
6 this section, the tax shall be reduced by any amount previously paid by the present  
7 owner as a sales and use tax on the vehicle under Title 11 of the Tax - General Article.

8 (3) (i) If the vehicle was formerly titled and registered in another state  
9 and the present owner has not been a Maryland resident for more than 30 days and  
10 has paid a sales or excise tax to that state at a rate less than that imposed by this  
11 State, then the tax imposed shall apply but at a rate measured by the difference only  
12 between the tax rate paid to the other state and the tax rate imposed by this section.

13 (II) IF THE VEHICLE WAS FORMERLY TITLED AND REGISTERED IN  
14 ANOTHER STATE AND THE PRESENT OWNER REQUESTS TO TRANSFER THE VEHICLE  
15 IN ACCORDANCE WITH § 13-810(C)(1) OF THIS SUBTITLE, THE ADMINISTRATION  
16 SHALL CHANGE OR CORRECT THE NAMES CONTAINED IN THE CERTIFICATE OF  
17 TITLE:

18 1. AT THE TIME THE EXCISE TAX THAT IS CREDITED OR  
19 IMPOSED UNDER THIS SECTION IS PAID AND A NEW TITLE IS ISSUED; AND

20 2. WITHOUT ISSUING MULTIPLE CERTIFICATES OF TITLE OR  
21 CHARGING ADDITIONAL FEES.

22 [(ii)] (III) Except as provided in subsection (b)(2) of this section, the  
23 minimum tax imposed under this section shall be \$100.

24 13-810.

25 (c) On transfer of a vehicle titled in this State and issuance of a subsequent  
26 certificate of title, the vehicle is exempt from the excise tax imposed by this part, if it  
27 is:

28 (1) A vehicle transferred to a spouse, son, daughter, grandchild, parent,  
29 sister, brother, grandparent, father-in-law, mother-in-law, son-in-law, or  
30 daughter-in-law of the transferor, and no money or other valuable consideration is  
31 involved in the transfer;

32 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take  
33 effect October 1, 1999.

