

BY: Budget and Taxation Committee

AMENDMENTS TO SENATE BILL NO. 378

(First Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 2, after "Tax" insert "and Inspection Certificate Requirements"; in the same line, strike "Transfer to an Inter Vivos Trust" and substitute "Exemptions"; in line 3, after "tax" insert "and inspection certificate requirements"; in line 5, after the semicolon insert "exempting from the motor vehicle excise tax and inspection certificate requirements the transfer of a vehicle titled in this State that is transferred as a result of certain mergers or consolidations of certain entities;"; after line 5, insert:

"BY repealing and reenacting, without amendments,

Article - Transportation

Section 13-503.2

Annotated Code of Maryland

(1999 Replacement Volume and 1999 Supplement)";

and in line 8, after "13-810(c)" insert "and 23-106".

AMENDMENT NO. 2

On page 1, after line 13, insert:

"13-503.2.

If the title or interest of an owner in a vehicle is transferred as a result of a reorganization such that the vehicle is exempt from the excise tax under the provisions of § 13-810(c)(8) of this title, the transferee may continue to use the same registration plates after the transfer. In all other respects the transfer shall be treated the same way as any other transfer by a private owner of a registered vehicle."

(Over)

On page 2, in line 16, after "Code" insert "OR A VEHICLE TRANSFERRED AS A RESULT OF A TAX EXEMPT STATUTORY MERGER OR CONSOLIDATION OF A CORPORATION AND A LIMITED LIABILITY COMPANY"; and after line 22, insert:

"23-106.

(a) This section does not apply to:

(1) Any transfer of a used vehicle to any licensed dealer or to any foreign dealer;

(2) Any transfer between:

(i) Spouses;

(ii) A parent and child; or

(iii) Co-owners of the vehicle to be transferred when a co-owner's name is being removed from the title;

(3) Any transfer of a used vehicle that is not to be both titled and registered in this State;

(4) Any transfer of a used vehicle among any agencies of the State; [or]

(5) Any transfer of a used vehicle as described in § 13-503.2 of this article; OR

(6) ANY TRANSFER OF A USED VEHICLE INTO A WRITTEN INTER VIVOS TRUST IN WHICH THE TRANSFEROR IS THE PRIMARY BENEFICIARY.

(b) (1) Except as provided in paragraph (4) of this subsection, if any licensed dealer that also is an inspection station transfers any used vehicle, it shall:

(i) Prepare and attach an inspection certificate to a window of the vehicle; or

(ii) Have an inspection certificate prepared and attached to a window of the vehicle by another inspection station.

(2) Except as provided in paragraphs (4) and (5) of this subsection, if any other person transfers a used vehicle, the person shall obtain an inspection certificate from an inspection station. The inspection certificate shall be issued without charge and attached to a window of the vehicle.

(3) If a used vehicle is transferred other than by voluntary transfer or is transferred by a political subdivision of the State after that subdivision obtains the vehicle by proceedings pursuant to Article 27, § 297 of the Code, the transferee shall obtain the inspection certificate from an authorized inspection station. The inspection certificate shall be issued without charge and attached to a window of the vehicle.

(4) In the case of a transfer of any used vehicle registered, or to be registered, as a Class E (truck) exceeding three-fourths ton manufacturer's rated capacity, Class F (tractor), Class G (freight trailer or semitrailer), or Class G (dump service semitrailer) vehicle, the transferor or the transferee of the vehicle may obtain the required inspection certificate.

(5) In the case of a transfer of any used vehicle registered or to be registered, that is sold for dismantling or rebuilding purposes, the transferor or the transferee of the vehicle may obtain the required inspection certificate.

(6) On applying for a certificate of title of the vehicle, the transferee shall remove the inspection certificate from the vehicle and present it to the Administration.”.