

HOUSE BILL 230

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2000 Regular Session
0lr1015

By: **Delegates Hixson, Bartlett, Bohanan, Bozman, Conroy, Cryor, C. Davis,
Finifter, Heller, Howard, Marriott, McKee, Patterson, Ports, Rosso,
Rzepkowski, Shriver, and Healey**

Introduced and read first time: January 25, 2000

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Vehicle Laws - Excise Tax - Senior Citizen Exemption**

3 FOR the purpose of exempting from the vehicle excise tax a vehicle owned and
4 operated by an individual who is at least a certain age and meets certain income
5 requirements; providing for the effective dates of this Act; and generally relating
6 to vehicle excise tax exemptions.

7 BY repealing and reenacting, with amendments,
8 Article - Transportation
9 Section 13-810(a)(24) and (25)
10 Annotated Code of Maryland
11 (1999 Replacement Volume and 1999 Supplement)

12 BY adding to
13 Article - Transportation
14 Section 13-810(a)(26)
15 Annotated Code of Maryland
16 (1999 Replacement Volume and 1999 Supplement)

17 BY repealing and reenacting, with amendments,
18 Article - Transportation
19 Section 13-810(a)(23) and (24)
20 Annotated Code of Maryland
21 (1999 Replacement Volume and 1999 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)(25)
26 Annotated Code of Maryland

1 (1999 Replacement Volume and 1999 Supplement)
2 (As enacted by Chapter 304 of the Acts of the General Assembly of 1996)

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

5 **Article - Transportation**

6 13-810.

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

9 (24) A vehicle acquired by a religious, charitable, or volunteer
10 organization exempt from taxation under § 501(c) of the Internal Revenue Code, the
11 Department of Human Resources, or a local department of social services for the
12 purpose of transferring the vehicle to a Family Investment Program recipient or an
13 individual certified by the Department of Human Resources or a local department of
14 social services as eligible for the transfer; [or]

15 (25) A rental vehicle[.]; OR

16 (26) A VEHICLE OWNED AND OPERATED BY AN INDIVIDUAL WHO:

17 (I) IS AT LEAST 71 YEARS OF AGE; AND

18 (II) HAS REPORTED A FEDERAL ADJUSTED GROSS INCOME NOT IN
19 EXCESS OF \$60,000 ON THE MOST RECENT INCOME TAX RETURN FILED BY THE
20 INDIVIDUAL.

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

23 **Article - Transportation**

24 13-810.

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

27 (23) A vehicle acquired by a religious, charitable, or volunteer
28 organization exempt from taxation under § 501(c) of the Internal Revenue Code, the
29 Department of Human Resources, or a local department of social services for the
30 purpose of transferring the vehicle to a Family Investment Program recipient or an
31 individual certified by the Department of Human Resources or a local department of
32 social services as eligible for the transfer; [or]

33 (24) A rental vehicle[.]; OR

34 (25) A VEHICLE OWNED AND OPERATED BY AN INDIVIDUAL WHO:

1 (I) IS AT LEAST 71 YEARS OF AGE; AND

2 (II) HAS REPORTED A FEDERAL ADJUSTED GROSS INCOME NOT IN
3 EXCESS OF \$60,000 ON THE MOST RECENT INCOME TAX RETURN FILED BY THE
4 INDIVIDUAL.

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

10 SECTION 4. AND BE IT FURTHER ENACTED, That, subject to the provisions
11 of Section 3 of this Act, this Act shall take effect July 1, 2000.