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By: Delegates Rosso, Conroy, and Patterson

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CHAPTER_____

1 AN ACT concerning

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Motor Homes and Travel Trailers - Vehicle Excise Tax - Definitions

3 FOR the purpose of altering the definition of "fair market value" and "total purchase

4 price" for purposes of the vehicle excise tax imposed on a motor home or a travel

5 trailer to exclude from the computation of the tax, subject to a certain limitation,

6 the value of a motor home or travel trailer traded in as part of the consideration

7 for the sale of the motor home or travel trailer by a licensed dealer; authorizing

8 the Department of Business and Economic Development to develop and

9 implement, in cooperation with certain entities, a marketing and tourism plan

10 to promote the use of motor homes and travel trailers in the State; providing for

11 the application of this Act; providing for the termination of certain provisions of

12 this Act; and generally relating to motor homes and travel trailers.

13 BY repealing and reenacting, without amendments,

- 14 Article Transportation
- 15 Section 11-134.3 and 11-170
- 16 Annotated Code of Maryland
- 17 (1999 Replacement Volume and 1999 Supplement)

18 BY repealing and reenacting, with amendments,

- 19 Article Transportation
- 20 Section 13-809(a)
- 21 Annotated Code of Maryland
- 22 (1999 Replacement Volume and 1999 Supplement)

2	HOUSE BILL 1255					
1 2	SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:					
3	Article - Transportation					
4	11-134.3.					
5 6	"Motor home" means a motor vehicle that is designed and constructed primarily to provide living quarters for recreational, camping, or travel use.					
7	11-170.					
8	(a) "Travel trailer" means a vehicle that:					
9		(1)	Is mounted on wheels;			
10 11	(2) Is of such a size and weight as not to require any special highway movement permit when towed by a motor vehicle;					
12 13	(3) Is designed and constructed primarily to provide temporary living quarters for recreational, camping, or travel use; and					
14		(4)	Is no longer than 40 feet.			
15	(b) "Travel trailer" includes a fifth wheel travel trailer.					
16	13-809.					
17	(a)	(1)	In this section the following words have the meanings indicated.			
18		(2)	"Fair market value" means:			
	(i) [As] EXCEPT AS PROVIDED IN ITEM (IV) OF THIS PARAGRAPH, AS to the sale of any new or used vehicle by a licensed dealer, the total purchase price, as certified by the dealer;					
	22 (ii) As to a used vehicle that is sold by any person other than a 23 licensed dealer and that has a designated model year that is 7 years old or older, the 24 greater of:					
25				1.	The total purchase price; or	
26				2.	\$640;	
27 28	than a licen	sed deale	(iii) er:	As to an	y other used vehicle that is sold by any person other	
	1. The total purchase price, if the total purchase price is less than \$500 below the retail value of the vehicle as shown in a national publication of used car values adopted for use by the Department; or					

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1 2. If the total purchase price is \$500 or more below the retail 2 value of the vehicle as shown in a national publication of used car values adopted for 3 use by the Department: 4 The total purchase price, if verified to the satisfaction of A. 5 the Administration by a notarized bill of sale submitted in accordance with subsection 6 (d)(2) of this section; or 7 B. The valuation shown in the national publication of used 8 car values, if the Administration finds that the documentation submitted under subsection (d)(2) of this section fails to verify the total purchase price; [and] 9 10 (iv) AS TO THE SALE OF ANY NEW OR USED MOTOR HOME OR 11 TRAVEL TRAILER BY A LICENSED DEALER, THE TOTAL PURCHASE PRICE, AS DEFINED 12 IN PARAGRAPH (4)(II) OF THIS SUBSECTION, AS CERTIFIED BY THE DEALER ON A 13 FORM ACCEPTABLE TO THE ADMINISTRATION; AND 14 (V) In any other case, the valuation shown in a national publication 15 of used car values adopted for use by the Department. "MOTOR HOME" HAS THE MEANING STATED IN § 11-134.3 OF THIS 16 (3)17 ARTICLE. 18 "Total purchase price" means [the]: [(3)] (4)19 EXCEPT AS PROVIDED IN ITEM (II) OF THIS PARAGRAPH, THE **(I)** 20 price of a vehicle agreed on by the buyer and the seller, with no allowance for trade-in 21 or other nonmonetary consideration; AND 22 IN THE CASE OF A MOTOR HOME OR TRAVEL TRAILER, THE (II) 23 PRICE OF THE MOTOR HOME OR TRAVEL TRAILER AGREED ON BY THE BUYER AND 24 THE SELLER LESS THE VALUE, NOT TO EXCEED THE VALUE SHOWN IN A NATIONAL 25 PUBLICATION OF USED MOTOR HOME AND TRAVEL TRAILER VALUES ADOPTED FOR 26 USE BY THE DEPARTMENT, OF ANY MOTOR HOME OR TRAVEL TRAILER THAT IS TRADED IN AS PART OF THE CONSIDERATION OF THE SALE. 27 28 (5) "TRAVEL TRAILER" HAS THE MEANING STATED IN § 11-170 OF THIS 29 ARTICLE. 30 SECTION 2. AND BE IT FURTHER ENACTED, That the Department of 31 Business and Economic Development, in cooperation with the Maryland Recreational 32 Vehicle Dealers Association and other interested trade associations and tourism 33 boards, may develop and implement a marketing and tourism plan to promote the use 34 of motor homes and travel trailers in Maryland.

35 SECTION 3. AND BE IT FURTHER ENACTED, That Section 1 of this Act 36 applies only to a motor home or travel trailer with respect to which liability for the

37 motor vehicle excise tax was incurred on or after July 1, 2000.

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- 1 SECTION 4. AND BE IT FURTHER ENACTED, That this Act shall take effect
- 2 July 1, 2000. Section 1 of this Act shall remain effective for a period of 3 years and, at3 the end of June 30, 2003, with no further action required by the General Assembly,
- 4 Section 1 of this Act shall be abrogated and of no further force and effect.