

SENATE BILL 511

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2000 Regular Session
0lr1949

By: **Senator Hafer**

Introduced and read first time: February 4, 2000

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Vehicle Law - Excise Tax Exemption for Vehicles Used in Coal Mining**
3 **Operations - Extension**

4 FOR the purpose of eliminating the termination date applicable to a law granting an
5 exemption from the excise tax imposed under provisions of the Maryland Vehicle
6 Law for certain vehicles used in coal mining operations.

7 BY repealing and reenacting, without amendments,
8 Article - Transportation
9 Section 13-810(a)(22)
10 Annotated Code of Maryland
11 (1999 Replacement Volume and 1999 Supplement)

12 BY repealing and reenacting, with amendments,
13 Chapter 304 of the Acts of the General Assembly of 1996
14 Section 2

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

17 **Article - Transportation**

18 13-810.

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

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

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

25 (ii) Exclusively in or on coal mining property;

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Chapter 304 of the Acts of the 1996

2 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
3 October 1, 1996 and shall be applicable to all taxable years beginning after December
4 31, 1997. [At the end of December 31, 2000, with no further action required by the
5 General Assembly, this Act shall be abrogated and of no further force and effect.]

6 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
7 October 1, 2000.