
By: **Senators Harris and Frosh**
Introduced and read first time: February 4, 2000
Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Vehicle Laws - Replacement of Older Vehicles - Excise Tax Rebates**

3 FOR the purpose of providing for the payment by the Motor Vehicle Administration of
4 a rebate of a portion of the excise tax paid on a vehicle of a certain model year or
5 newer upon proof that the person claiming the rebate has transferred a vehicle
6 of a certain model year or older to an automotive dismantler and recycler or
7 scrap processor to be scrapped, dismantled, or destroyed; providing for the
8 amount of a rebate under this Act; prohibiting a person receiving a rebate under
9 this Act from claiming another rebate under certain circumstances; requiring
10 the Administration to adopt certain regulations; and generally relating to excise
11 tax rebates.

12 BY adding to
13 Article - Transportation
14 Section 13-817.1
15 Annotated Code of Maryland
16 (1999 Replacement Volume and 1999 Supplement)

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

19 **Article - Transportation**

20 13-817.1.

21 (A) NOTWITHSTANDING ANY OTHER PROVISION OF THIS SUBTITLE, A PERSON
22 IS ENTITLED TO A REBATE FROM THE ADMINISTRATION OF A PORTION OF THE
23 EXCISE TAX PAID UNDER THIS PART IF:

24 (1) THE TAX WAS IMPOSED ON A 1994 OR NEWER MODEL YEAR VEHICLE;
25 AND

26 (2) THE PERSON PAYING THE TAX PROVIDES PROOF SATISFACTORY TO
27 THE ADMINISTRATION THAT THE PERSON HAS TRANSFERRED TO AN AUTOMOTIVE

1 DISMANTLER AND RECYCLER OR SCRAP PROCESSOR A 1980 OR OLDER MODEL YEAR
2 VEHICLE TO BE SCRAPPED, DISMANTLED, OR DESTROYED.

3 (B) THE AMOUNT OF A REBATE UNDER THIS SECTION SHALL BE EQUAL TO
4 THE LESSER OF:

5 (1) THE AMOUNT OF TAX PAID ON THE 1994 OR NEWER MODEL YEAR
6 VEHICLE; OR

7 (2) \$300.

8 (C) A PERSON RECEIVING A REBATE UNDER THIS SECTION FOR A PORTION OF
9 THE EXCISE TAX PAID FOR A 1994 OR NEWER MODEL YEAR VEHICLE MAY NOT CLAIM
10 ANOTHER REBATE UNDER THIS SECTION:

11 (1) FOR THAT VEHICLE; OR

12 (2) FOR ANOTHER VEHICLE BASED ON THE TRANSFER OF THE SAME
13 1980 OR OLDER MODEL YEAR VEHICLE THAT QUALIFIED THE PERSON FOR THE
14 REBATE RECEIVED.

15 (D) THE ADMINISTRATION SHALL ADOPT REGULATIONS TO IMPLEMENT THIS
16 SECTION.

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