## **HOUSE BILL 106**

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By: Delegates Rosso, Busch, Wood, Taylor, Patterson, Conroy, and Love

Introduced and read first time: January 12, 2001

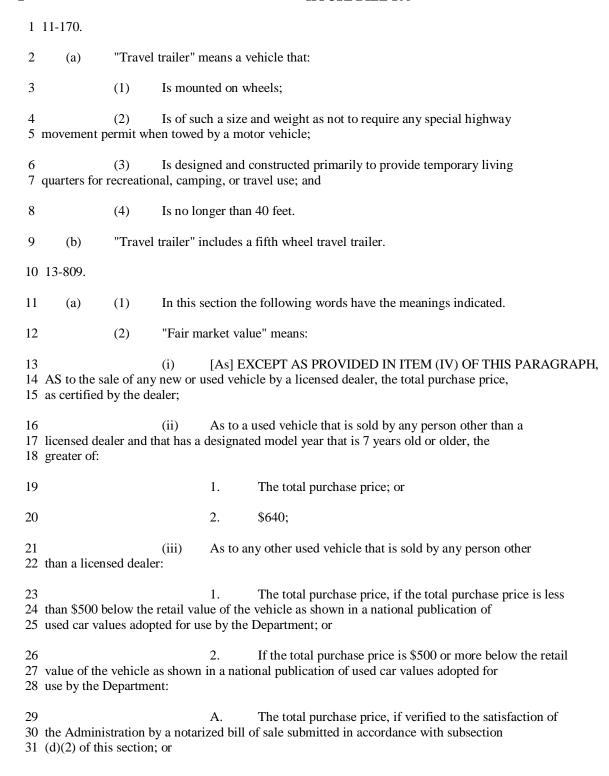
Assigned to: Ways and Means

## A BILL ENTITLED

# 1 AN ACT concerning

# 2 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
- 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 2000 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 2000 Supplement)
- 23 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
- 24 MARYLAND, That the Laws of Maryland read as follows:
- 25 Article Transportation
- 26 11-134.3.
- 27 "Motor home" means a motor vehicle that is designed and constructed primarily
- 28 to provide living quarters for recreational, camping, or travel use.



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	B. The valuation shown in the national publication of used 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]
	(iv) AS TO THE SALE OF ANY NEW OR USED MOTOR HOME OR TRAVEL TRAILER BY A LICENSED DEALER, THE TOTAL PURCHASE PRICE AS CERTIFIED BY THE DEALER ON A FORM ACCEPTABLE TO THE ADMINISTRATION; AND
7 8	(V) In any other case, the valuation shown in a national publication of used car values adopted for use by the Department.
9	(3) "Total purchase price" means [the]:
	(I) EXCEPT AS PROVIDED IN ITEM (II) OF THIS PARAGRAPH, THE price of a vehicle agreed on by the buyer and the seller, with no allowance for trade-in or other nonmonetary consideration; AND
15 16 17	(II) IN THE CASE OF A MOTOR HOME OR TRAVEL TRAILER, THE PRICE OF THE MOTOR HOME OR TRAVEL TRAILER AGREED ON BY THE BUYER AND THE SELLER LESS THE VALUE, NOT TO EXCEED THE VALUE SHOWN IN A NATIONAL PUBLICATION OF USED MOTOR HOME AND TRAVEL TRAILER VALUES ADOPTED FOR USE BY THE DEPARTMENT, OF ANY MOTOR HOME OR TRAVEL TRAILER THAT IS TRADED IN AS PART OF THE CONSIDERATION OF THE SALE.
21 22	SECTION 2. AND BE IT FURTHER ENACTED, That the Department of Business and Economic Development, in cooperation with the Maryland Recreational Vehicle Dealers Association and other interested trade associations and tourism boards, may develop and implement a marketing and tourism plan to promote the use of motor homes and travel trailers in Maryland.
24	SECTION 3. AND BE IT FURTHER ENACTED, That Section 1 of this Act
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- 25 applies only to a motor home or travel trailer with respect to which liability for the
- 26 motor vehicle excise tax was incurred on or after July 1, 2001.
- SECTION 4. AND BE IT FURTHER ENACTED, That this Act shall take effect 28 July 1, 2001. Section 1 of this Act shall remain effective for a period of 3 years and, at
- 29 the end of June 30, 2004, with no further action required by the General Assembly,
- 30 Section 1 of this Act shall be abrogated and of no further force and effect.