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By: **Delegates Klausmeier, Boutin, DeCarlo, Hammen, Hubers, Minnick,  
Mohorovic, Ports, and Redmer**

Introduced and read first time: February 8, 2001

Assigned to: Ways and Means

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A BILL ENTITLED

1 AN ACT concerning

2 **Vehicle Laws - Exemption from Excise Tax - New Maryland Residents**

3 FOR the purpose of exempting from the vehicle excise tax imposed by the Motor  
4 Vehicle Administration for the issuance of a certain certificate of title, a certain  
5 vehicle owned by a Maryland resident who has been a resident for less than a  
6 certain period; repealing provisions of law concerning the amount of the excise  
7 tax imposed for the issuance of a certificate of title for a vehicle owned by a  
8 certain new Maryland resident; and generally relating to the motor vehicle  
9 excise tax imposed for the issuance of a certificate of title for a vehicle in this  
10 State.

11 BY repealing  
12 Article - Transportation  
13 Section 13-809(c)(3)  
14 Annotated Code of Maryland  
15 (1999 Replacement Volume and 2000 Supplement)

16 BY repealing and reenacting, with amendments,  
17 Article - Transportation  
18 Section 13-810(a)(24) and (25)  
19 Annotated Code of Maryland  
20 (1999 Replacement Volume and 2000 Supplement)

21 BY adding to  
22 Article - Transportation  
23 Section 13-810(a)(26)  
24 Annotated Code of Maryland  
25 (1999 Replacement Volume and 2000 Supplement)

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

1 **Article - Transportation**

2 13-809.

3 (c) [(3) (i) If the vehicle was formerly titled and registered in another state  
4 and the present owner has not been a Maryland resident for more than 60 days and  
5 has paid a sales or excise tax to that state at a rate less than that imposed by this  
6 State, then the tax imposed shall apply but at a rate measured by the difference only  
7 between the tax rate paid to the other state and the tax rate imposed by this section.

8 (ii) If the vehicle was formerly titled and registered in another state  
9 and the present owner requests to transfer the vehicle in accordance with §  
10 13-810(c)(1) of this subtitle, the Administration shall change or correct the names  
11 contained in the certificate of title:

12 1. At the time the excise tax that is credited or imposed  
13 under this section is paid and a new title is issued; and

14 2. Without issuing multiple certificates of title or charging  
15 additional fees.

16 (iii) Except as provided in subsection (b)(2) of this section, the  
17 minimum tax imposed under this section shall be \$100.]

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

27 (25) A rental vehicle; OR

28 (26) A VEHICLE FORMERLY REGISTERED AND TITLED IN ANOTHER  
29 STATE, IF THE CURRENT OWNER OF THE VEHICLE HAS BEEN A MARYLAND RESIDENT  
30 FOR LESS THAN 90 DAYS.

31 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
32 October 1, 2001.