
By: **Delegate Hixson**

Introduced and read first time: February 24, 2004

Assigned to: Rules and Executive Nominations

A BILL ENTITLED

1 AN ACT concerning

2 **Vehicle Excise Tax - Rate**

3 FOR the purpose of altering the vehicle excise tax rate for certain motor vehicles,
4 trailers, and semitrailers; providing for the application of this Act; and generally
5 relating to the vehicle excise tax rate.

6 BY repealing and reenacting, without amendments,
7 Article - Transportation
8 Section 13-809(b)(1)
9 Annotated Code of Maryland
10 (2002 Replacement Volume and 2003 Supplement)

11 BY repealing and reenacting, with amendments,
12 Article - Transportation
13 Section 13-809(c)(1)
14 Annotated Code of Maryland
15 (2002 Replacement Volume and 2003 Supplement)

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

18 **Article - Transportation**

19 13-809.

20 (b) (1) Except as otherwise provided in this part, in addition to any other
21 charge required by the Maryland Vehicle Law, an excise tax is imposed:

22 (i) For each original and each subsequent certificate of title issued
23 in this State for a motor vehicle, trailer, or semitrailer; and

24 (ii) Except as provided in paragraph (2) of this subsection, for each
25 motor vehicle, trailer, or semitrailer that is in interstate operation and registered
26 under § 13-109(c) or (d) of this title without a certificate of title.

1 (c) (1) Except as provided in subsection (b)(2) of this section, the tax
2 imposed by this section is [5 percent] 6 PERCENT of the fair market value of the
3 vehicle.

4 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take
5 effect July 1, 2004 and shall be applicable to all certificates of title issued in the State
6 on or after July 1, 2004 and to all motor vehicles, trailers, or semitrailers subject to
7 the excise tax that are in interstate operation and registered under § 13-109(c) or (d)
8 of the Transportation Article without a certificate of title on or after July 1, 2004.