

# HOUSE BILL 761

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71r2423

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By: **Delegates Hixson and N. King**

Introduced and read first time: February 9, 2007

Assigned to: Ways and Means

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## 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  
5 generally 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 (2006 Replacement Volume and 2006 Supplement)

11 BY repealing and reenacting, with amendments,  
12 Article – Transportation  
13 Section 13–809(c)(1)  
14 Annotated Code of Maryland  
15 (2006 Replacement Volume and 2006 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.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

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

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

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

11           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
12 July 1, 2007, and shall be applicable to all certificates of title issued in the State on or  
13 after July 1, 2007, and to all motor vehicles, trailers, or semitrailers subject to the  
14 excise tax that are in interstate operation and registered under § 13–109(c) or (d) of  
15 the Transportation Article without a certificate of title on or after July 1, 2007.