

# SENATE BILL 100

Q5

7lr1225

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By: **Senators Miller, Astle, Brinkley, Britt, Currie, DeGrange, Dyson, Garagiola, Hogan, Jacobs, Jones, Kasemeyer, Klausmeier, Kramer, McFadden, Munson, Peters, Robey, Rosapepe, and Stone**

Introduced and read first time: January 22, 2007

Assigned to: Budget and Taxation

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## A BILL ENTITLED

1 AN ACT concerning

2 **Motor Vehicle Excise Tax – Active Duty Military Personnel Who Become**  
3 **Maryland Residents**

4 FOR the purpose of allowing certain members of the military a motor vehicle excise  
5 tax credit under certain circumstances for a vehicle previously titled and  
6 registered in another state; defining a certain term; and generally relating to  
7 the motor vehicle excise tax.

8 BY repealing and reenacting, with amendments,  
9 Article – Transportation  
10 Section 13–809(c)(3)(i)  
11 Annotated Code of Maryland  
12 (2006 Replacement Volume and 2006 Supplement)

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

15 **Article – Transportation**

16 13–809.

17 (c) (3) (i) **1. IN THIS SUBPARAGRAPH, “MILITARY” INCLUDES**  
18 **THE COMMISSIONED CORPS OF THE PUBLIC HEALTH SERVICE, THE NATIONAL**

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **OCEANIC AND ATMOSPHERIC ADMINISTRATION, OR THE COAST AND GEODETIC**  
2 **SURVEY.**

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

9 **A. HAS NOT BEEN A MARYLAND RESIDENT FOR**  
10 **MORE THAN 60 DAYS; OR**

11 **B. IS A MEMBER OF THE MILITARY ON ACTIVE DUTY**  
12 **AND HAS NOT BEEN A MARYLAND RESIDENT FOR MORE THAN 1 YEAR.**

13 **SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect**  
14 **July 1, 2007.**