

HOUSE BILL 1163

R4

8lr2871

By: **Delegates Kach and Olszewski**

Introduced and read first time: February 8, 2008

Assigned to: Environmental Matters

A BILL ENTITLED

1 AN ACT concerning

2 **Vehicle Excise Tax - Vehicles Equipped for Individuals with Mobility**
3 **Impairments - Exemption**

4 FOR the purpose of exempting vehicles that are specially equipped for the
5 transportation of individuals with mobility impairments from the vehicle excise
6 tax under certain circumstances; and generally relating to vehicle excise tax
7 exemptions.

8 BY repealing and reenacting, with amendments,
9 Article - Transportation
10 Section 13-810(a)(24) and (25)
11 Annotated Code of Maryland
12 (2006 Replacement Volume and 2007 Supplement)

13 BY adding to
14 Article - Transportation
15 Section 13-810(a)(26)
16 Annotated Code of Maryland
17 (2006 Replacement Volume and 2007 Supplement)

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

20 **Article - Transportation**

21 13-810.

22 (a) On issuance in this State of an original or subsequent certificate of title
23 for a vehicle, the vehicle is exempt from the excise tax imposed by this part, if it is:

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

7 (25) A rental vehicle[.]; OR

8 **(26) A VEHICLE THAT IS SPECIALLY EQUIPPED FOR THE**
9 **TRANSPORTATION OF AN INDIVIDUAL WITH A MOBILITY IMPAIRMENT IF THE**
10 **VEHICLE IS OWNED BY:**

11 **(I) AN INDIVIDUAL WITH A MOBILITY IMPAIRMENT THAT IS**
12 **DOCUMENTED IN A MANNER SPECIFIED BY THE ADMINISTRATION;**

13 **(II) AN INDIVIDUAL WHO PROVIDES TRANSPORTATION FOR**
14 **AN INDIVIDUAL WITH A MOBILITY IMPAIRMENT THAT IS DOCUMENTED IN A**
15 **MANNER SPECIFIED BY THE ADMINISTRATION; OR**

16 **(III) A NONPROFIT ORGANIZATION THAT PROVIDES**
17 **TRANSPORTATION TO INDIVIDUALS WITH MOBILITY IMPAIRMENTS.**

18 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
19 October 1, 2008.