

# SENATE BILL 733

Q5, R2

8lr2803

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By: **Senator Stone**

Introduced and read first time: February 1, 2008

Assigned to: Budget and Taxation

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## A BILL ENTITLED

1 AN ACT concerning

2 **Vehicles Equipped for Disabled Individuals - Fees and Taxes**

3 FOR the purpose of exempting vehicles that are equipped to transport disabled  
4 individuals who require certain equipment from the motor vehicle excise tax  
5 and certain motor vehicle registration fees; and generally relating to vehicles  
6 used by disabled individuals.

7 BY repealing and reenacting, with amendments,  
8 Article - Transportation  
9 Section 13-810(a) and 13-903(a)  
10 Annotated Code of Maryland  
11 (2006 Replacement Volume and 2007 Supplement)

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

14 **Article - Transportation**

15 13-810.

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

18 (1) A mobile home over 35 feet long;

19 (2) A vehicle owned by the United States and used in the investigation  
20 of any violation or suspected violation of any law of the United States;

21 (3) A vehicle owned by this State or any political subdivision of this  
22 State;

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (4) A fire engine or other fire department emergency apparatus,  
2 including any vehicle operated by or in connection with any fire department;

3 (5) An ambulance, rescue, or other vehicle owned and operated for the  
4 benefit of the public by a nonprofit rescue squad;

5 (6) A vehicle owned and operated by the Civil Air Patrol;

6 (7) A vehicle owned and held for the use of the public by a unit of a  
7 national veterans' organization;

8 (8) A vehicle owned and operated by a Maryland chapter of the  
9 American Red Cross;

10 (9) A vehicle acquired by an insurance company as a result of a  
11 comprehensive or collision claim;

12 (10) A vehicle registered in a jurisdiction the laws of which do not  
13 require titling and acquired for resale by a licensed dealer;

14 (11) A vehicle that is involuntarily transferred to a licensed dealer and  
15 for which a certificate of title is not available;

16 (12) A school bus owned by a religious organization or a private school  
17 which is exempt from federal income tax under § 501(c)(3) of the Internal Revenue  
18 Code;

19 (13) A privately owned bus used only for operating the transportation  
20 system of any political subdivision in this State, if the bus is used for the  
21 transportation of the public on regular schedules and between fixed termini;

22 (14) A vehicle otherwise exempt from the excise tax by any other  
23 applicable law;

24 (15) A vehicle which is used regularly for the transportation of  
25 individuals with disabilities and owned by a nonprofit organization providing direct  
26 care services to individuals with disabilities which is licensed by the Department of  
27 Health and Mental Hygiene and is wholly or partially funded by the State;

28 (16) A mobile hearing and vision screening vehicle owned and operated  
29 for the benefit of the public by a nonprofit civic organization;

30 (17) Registered under § 13-923 of this title;

31 (18) Registered under § 13-933 of this title;

1 (19) A salvage vehicle acquired by a licensed dealer that has been  
2 restored by the licensed dealer and that has been inspected under § 13-507(a)(2)(ii) of  
3 this title;

4 (20) A vehicle acquired for resale by a licensed dealer if the dealer  
5 reassignment sections contained on the certificate of title are exhausted;

6 (21) A Class M motor home or Class G travel trailer that is transferred  
7 or retitled in the dealership's name under § 15-305(d)(2) of this article;

8 (22) A special purpose vehicle owned by a coal company if the vehicle is  
9 used:

10 (i) For transportation of workers, coal, or equipment used in  
11 the coal production process; and

12 (ii) Exclusively in or on coal mining property;

13 (23) A vehicle which is used exclusively in the transportation of  
14 disabled or elderly persons, owned by a nonprofit organization, and in which the  
15 Maryland Transit Administration retains a security interest;

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

22 (25) A rental vehicle; **OR**

23 **(26) A VEHICLE THAT IS EQUIPPED TO TRANSPORT A DISABLED**  
24 **INDIVIDUAL WHO REQUIRES THE USE OF AN ASSISTIVE DEVICE TO ENTER, EXIT,**  
25 **OR OPERATE THE VEHICLE.**

26 13-903.

27 (a) The following vehicles are exempt from the registration fees specified in  
28 this subtitle:

29 (1) A vehicle that is owned and operated by the United States, this  
30 State, or any political subdivision of this State;

31 (2) A vehicle that is owned by a volunteer fire company incorporated  
32 in this State or by a rescue squad and that is used for fire-fighting or ambulance  
33 purposes;

1 (3) A canteen wagon of a recognized fire buff organization, as certified  
2 by the International Fire Buffs Association;

3 (4) A vehicle owned and operated by the Civil Air Patrol;

4 (5) A vehicle owned and operated by a unit of a national veterans'  
5 organization;

6 (6) A vehicle owned and operated by a Maryland chapter of the  
7 American Red Cross;

8 (7) A motor vehicle and trailer known as the "40-8 box car" that is  
9 owned and operated only for social or charitable purposes by any voiture of the Forty  
10 and Eight of the American Legion, Department of Maryland;

11 (8) A vehicle owned and personally used by a veteran who:

12 (i) As designated or classified by the Veterans' Administration,  
13 has lost the use of a hand, arm, or leg, or is totally disabled; or

14 (ii) Has a permanent impairment of both eyes so that:

15 1. The central visual acuity is 20/200 or less in the better  
16 eye, with corrective glasses; or

17 2. There is a field defect in which the peripheral field  
18 has contracted to such an extent that the widest diameter of visual field subtends an  
19 angular distance no greater than 20 degrees in the better eye;

20 (9) A vehicle owned and personally used by an individual who is at  
21 least 65 years old and is the surviving spouse of a deceased disabled veteran, as  
22 defined under § 7-208 of the Tax - Property Article; [and]

23 (10) A Type I or Type II school vehicle owned and operated by a  
24 religious organization; **AND**

25 **(11) A VEHICLE THAT IS EQUIPPED TO TRANSPORT A DISABLED**  
26 **INDIVIDUAL WHO REQUIRES THE USE OF AN ASSISTIVE DEVICE TO ENTER, EXIT,**  
27 **OR OPERATE THE VEHICLE.**

28 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
29 July 1, 2008.