

mercial motor vehicles, excluding house and office trailers and clarifying the application of the retail sales tax law to the sale of new and used motor vehicles and house and office trailers.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Sub-section (a) of Section 28 of Article 66 $\frac{1}{2}$  of the Annotated Code of Maryland (1951 Edition—being Section 25A of the 1947 Supplement, as amended), title “Motor Vehicles,” sub-title “Administration—Registration—Titling,” and Sub-section (g) of Section 322 of Article 81 of said Code (being Section 261 of the 1947 Supplement, as amended), title “Revenue and Taxes,” sub-title “Retail Sales Tax Act,” be and they are hereby repealed and re-enacted, with amendments, to read as follows:

28.

(a). In addition to the charges prescribed by this Article there is hereby levied and imposed an excise tax for the issuance of every original certificate of title for motor vehicles and commercial motor vehicles, excluding house *and office* trailers, in this State and for the issuance of every subsequent certificate of title for such motor vehicles and commercial motor vehicles in this State in the case of sales or resales thereof, and on and after July 1, [1947,] 1952 the Department of Motor Vehicles shall collect said tax upon the issuance of every such certificate of title of a motor vehicle or commercial motor vehicle, excluding house *and office* trailers, at the rate of two per centum of the fair market value of every such motor vehicle or commercial motor vehicle, excluding house *and office* trailers, for which such certificate of title is applied for and issued.

322.

(g). Sales of new or used motor vehicles upon which the excise tax of 2%, levied and imposed by Section 28 of Article 66 $\frac{1}{2}$  of the Annotated Code of Maryland, is collected by the Department of Motor Vehicles ~~and commercial motor vehicles purchased for road use.~~ OR WHICH ARE TO BE TITLED OR REGISTERED IN ANOTHER STATE. This exemption shall not apply to house *or office* trailers.

SEC. 2. *And be it further enacted,* That this Act shall take effect July 1, 1952.

Approved April 4, 1952.