

of Article 81 of the Annotated Code of Maryland (1947 Supplement), title "Revenue and Taxes," sub-title "Retail Sales Tax Act," relating to the excise tax for the issuance of certificates of titles for motor vehicles and commercial motor vehicles (excluding house trailers) and exempting sales of new or used motor vehicles (excluding house trailers) upon which such excise tax is paid, from the sales tax.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 25A(a) of Article 66½ of the Annotated Code of Maryland (1947 Supp.), title "Motor Vehicles", sub-title "Administration—Registration Titling", be and the same is hereby repealed and re-enacted, with amendments, to read as follows:

25A. (Excise Tax for the Issuance of Certificates of Title.) (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 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, 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 trailers)* at the rate of two per centum of the fair market value of every motor vehicle *or commercial motor vehicle (excluding house trailers)* for which such certificate of title is applied for and issued.

SEC. 2. *And be it further enacted,* That Section 261(g) of Article 81 of the Annotated Code of Maryland (1947 Supp.), title "Revenue and Taxes", sub-title "Retail Sales Tax Act", be and the same is hereby repealed and re-enacted, with amendments, to read as follows:

261(g). Sales of new or used motor vehicles *upon which the excise tax of 2%, levied and imposed by Section 25A of Article 66½ of the Annotated Code of Maryland (1947 Supp.), is collected by the Department of Motor Vehicles. This exemption shall not apply to house trailers.*

SEC. 3. *And be it further enacted,* That this Act shall take effect June 1, 1951.

Approved April 27, 1951.