

Supplement), title "Motor Vehicles", sub-title "Administration-Registration-Titling"; to repeal and re-enact, with amendments, Section 139 of Article 56 of said Supplement, title "Licenses", sub-title "Motor Vehicle Fuel Tax"; and to repeal and re-enact, with amendments, Section 28 (d) of Article 66½ and of said title and sub-title in the 1955 Supplement, granting an exemption from the registration provisions for motor vehicles, an exemption from the State Motor Vehicle Fuel Tax, and an exemption from the Excise Tax for the issuance of certificates of title for motor vehicles in this State to certain agencies and organizations, including for particular fees or taxes any Chapter in Maryland of the American Red Cross, any bona fide unit of a National Veterans' organization, and fire engines and other fire department emergency apparatus; AND EXEMPTING CERTIFICATES OF TITLE FOR SCHOOL BUSES PURCHASED BY RELIGIOUS ORGANIZATIONS FROM THE MOTOR VEHICLE EXCISE TAX.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 22 (a) (7) of Article 66½ of the Annotated Code of Maryland (1955 Supplement), title "Motor Vehicles", sub-title "Administration-Registration-Titling", be and it is hereby repealed and re-enacted, with amendments; that Section 139 of Article 56 of said Supplement, title "Licenses", sub-title "Motor Vehicle Fuel Tax", be and it is hereby repealed and re-enacted, with amendments; and that Section 28 (d) of Article 66½ and of said title and sub-title in the 1955 Supplement, be and it is hereby repealed and re-enacted, with amendments, all to read as follows:

22.

(a).

(7). Any [ambulance] *vehicle* owned and used by any chapter in Maryland of the American Red Cross, and by any bona fide unit of a national veterans' organization.

139. Refund of tax on fuel used for certain purposes or lost. Any person, firm or corporation who shall buy or use any motor vehicle fuel as defined in this sub-title for the purpose of operating or propelling stationary gas engines, tractors used for agricultural purposes, motor boats, airplanes or aircraft, or who shall purchase or use any of such fuel for cleaning or dyeing or other commercial use of the same, except in motor vehicles operated or intended to be operated in whole or in part upon any of the public highways of the State of Maryland, or who shall suffer the loss of motor vehicle fuel through fire, collision or other casualty, but not to include loss inherent in the ordinary transportation and storage of motor vehicle fuel, or buy and use any of said fuel in fire apparatus or [ambulances] *vehicles* operated by any volunteer fire company incorporated in this State, or in any [ambulance] *vehicle* owned and used by any Maryland chapter of the American Red Cross, and by any bona fide unit of a national veterans' organization on which motor fuel the tax imposed by this sub-title shall have been paid, shall be reimbursed and repaid the amount of such tax paid by him upon presenting to the Comptroller a statement accompanied by the original invoices showing such purchase, which statement shall set forth the total amount of such fuel so purchased and used by such consumer, other than in