

(i) *In the case of used vehicles sold by any person other than a registered dealer, it shall mean the total purchase price or that valuation shown in a national publication of used car values adopted for use by the Department, whichever shall be higher;*

(ii) *In the case of used vehicles sold by any person other than a registered dealer having a designated model year in excess of seven (7) years, it shall mean the total purchase price or a minimum of one hundred dollars (\$100.00), whichever shall be higher.*

(iii) *In all other cases the fair market value shall mean that evaluation as shown in a national publication of used car values adopted for use by the Department.*

2 (a) (17a). *Immediate Family: Shall mean and be restricted to spouse, son, daughter, mother, father, sister, brother, grandmother, grandfather, son-in-law, FATHER-IN-LAW, MOTHER-IN-LAW, and daughter-in-law.*

2 (a) (21a). *Lien Contract: Shall mean all chattel mortgages, all conditional sales contracts, all security interests under the Uniform Commercial Code, and any lien instrument accepted in the discretion of the Department.*

2 (a) (60a). *Total Purchase Price: Shall mean the price of a motor vehicle or trailer agreed upon by the buyer and the seller with no allowance for trade in.*

29 (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], *excluding house and office trailers; motor vehicles transferred to members of the immediate family, when there is no money or other valuable consideration involved in the transfer; motor vehicles repossessed under a lien contract except where the sale of the motor vehicle is required under the contract; motor vehicles being transferred to a legal heir, legatee, or distributee; and transfers of any motor vehicles exempted from the payment of the excise tax under Section 29 (d) and other applicable sections of the Annotated Code of Maryland, and the Department of Motor Vehicles shall collect said tax upon the issuance of every such certificate of title of a motor vehicle [excluding house and office trailers,] at the rate of three per centum of the fair market value of every such motor vehicle or commercial motor vehicle, excluding [house and office trailers], those transfers previously exempted in this section for which such certificate of title is applied for and issued.*

SEC. 2. *And be it further enacted, That this Act shall take effect June 1, 1966.*

Approved May 6, 1966.