

SECTION 1. *Be it enacted by the General Assembly of Maryland, That Section 3-831 (a) of Article 661½ of the Annotated Code of Maryland (1970 Replacement Volume), title "Vehicle Laws," subtitle "Certificates of Title and Registration of Vehicles," subheading "Part VIII. Fees Connected with Registration and Titling," be and it is hereby repealed and re-enacted, with amendments, to read as follows:*

3-831.

(a) In addition to the charges prescribed by this article there is levied and imposed an excise tax for the issuance of every original certificate of title for motor vehicles and commercial motor vehicles, in this State and for the issuance of every subsequent certificate of title for the motor vehicles and commercial motor vehicles in this State, excluding house and office trailers over thirty (30) feet in length; 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; *motor vehicles transferred from an individual to a partnership or corporation upon formation of the partnership or corporation, when the individual is a partner in the newly-formed partnership or a principal stockholder in the newly-formed corporation;* and transfers of any motor vehicles exempted from the payment of the excise tax under this section and other applicable sections of the Annotated Code of Maryland, and the Department of Motor Vehicles shall collect the tax upon the issuance of every certificate of title of a motor vehicle at the rate of four per centum of the fair market value of the motor vehicle or commercial motor vehicle, excluding those transfers previously exempted in this section for which a certificate of title is applied for and issued. The excise tax is likewise levied and imposed, and shall be collected by the Department on each such vehicle which is registered without delivering a certificate of title, as permitted by Section 3-109 (c).

SEC. 2. *And be it further enacted, That this Act shall take effect July 1, 1971.*

Approved April 29, 1971

CHAPTER 225

(Senate Bill 246)

AN ACT to repeal and re-enact, with amendments, Section 8.01 (a) of Article 66B of the Annotated Code of Maryland (1970 Replacement Volume), title "Zoning and Planning," subtitle "Historic Area Zoning," to clarify and define the word ~~"structure"~~; TERMS "STRUCTURE" AND "APPURTENANCES AND ENVIRONMENTAL SETTINGS"; and correcting an error therein.

SECTION 1. *Be it enacted by the General Assembly of Maryland, That Section 8.01 (a) of Article 66B of the Annotated Code of Mary-*