

operated by the Civil Air Patrol, AND ALL PRIVATELY OWNED BUSES USED EXCLUSIVELY FOR THE PURPOSE OF OPERATING THE TRANSPORTATION SYSTEM OF ANY MUNICIPALITY OR POLITICAL SUBDIVISION IN THE STATE shall be exempt from the tax imposed by this section. HOWEVER, THESE BUSES MUST BE USED FOR THE TRANSPORTATION OF THE PUBLIC IN REGULAR ROUTE BETWEEN FIXED POINTS.

SECTION 5. AND BE IT FURTHER ENACTED, That new Section 326(g-2) be and it is hereby added to Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1975 Replacement Volume and 1975 Supplement) to read as follows:

Article 81 - Revenue and Taxes

326.

The tax hereby levied shall not apply to the following sales:

(G-2) SALES OF NEW OR USED BUSES TO ANY PERSON, FIRM OR CORPORATION WHO USES THE BUSES EXCLUSIVELY IN THE OPERATION OF THE TRANSPORTATION SYSTEM OF ANY MUNICIPALITY OR POLITICAL SUBDIVISION IN THIS STATE. HOWEVER, THESE BUSES MUST BE USED FOR THE TRANSPORTATION OF THE PUBLIC IN REGULAR ROUTE BETWEEN FIXED POINTS.

SECTION 6. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1976.

Approved May 17, 1976.

CHAPTER 897

(Senate Bill 1123)

AN ACT concerning

Motor Vehicle Excise Tax [[Exemption -
Lift for Life, Inc.]] - Refund of Tax Paid

FOR the purpose of [[exempting from]] refunding the excise tax paid on the issuance of certain motor vehicle certificates of title [[a motor vehicle owned and operated by the Lift for Life, Inc. used for transporting physically handicapped children to the William S. Baer School No. 301; clarifying language; and making this Act an emergency measure]].

[[BY repealing and reenacting, with amendments,