

CHAPTER 276

(Senate Bill 240)

AN ACT concerning

Road Taxes - Exemptions

FOR the purpose of exempting the road tax imposed on commercial motor vehicles from fire and rescue vehicles operated by any paid or volunteer fire company or rescue squad.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
 Section 425(a)
 Annotated Code of Maryland
 (1975 Replacement Volume and 1975 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section 425(a) of Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1975 Replacement Volume and 1975 Supplement) be and it is hereby repealed and reenacted, with amendments, to read as follows:

Article 81 - Revenue and Taxes

425.

(a) Nothing in the subtitle shall apply to any commercial vehicle or vehicles operated by the State or any subdivision thereof, the United States or any agency of two or more states or of states and the United States in which this State participates[,]; or to any school bus as defined by the laws of this State operated by, for or on behalf of a state, any subdivision thereof, or any private or privately operated school or schools; OR TO ANY FIRE OR RESCUE VEHICLE OPERATED BY ANY PAID OR VOLUNTEER FIRE COMPANY OR DEPARTMENT OR RESCUE SQUAD.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1976.

Approved May 4, 1976.

CHAPTER 277

(Senate Bill 241)

AN ACT concerning