(C) RECIPROCAL EXEMPTIONS FOR LAW ENFORCEMENT VEHICLES.

THE ADMINISTRATION MAY EXEMPT FROM THE EXCISE TAX IMPOSED BY THIS PART ANY VEHICLE OF A LAW ENFORCEMENT AGENCY OF THE UNITED STATES OR OF ANY OTHER STATE, IF THE UNITED STATES OR OTHER STATE PROVIDES A RECIPROCAL EXEMPTION FOR LAW ENFORCEMENT VEHICLES OF THIS STATE.

REVISOR'S NOTE: This section is new language derived without substantive change from Art. 66 1/2, §3-831(e) through (g) and the exemptions listed in §3-831(a).

The section is reorganized to reflect more clearly those exemptions applicable both on an original and a subsequent certificate of title (as in subsection (a) of this section) and those applicable only on subsequent certificates (as in subsection (b) of this section).

In several items of this section, the term "vehicle" is substituted for the many inconsistent references to "motor vehicles". This change conforms to the not unsimilar exemptions from registration fees provided for in §13-903 of this title. Apparently, the errors were the result of the former use of the misleading term "commercial motor vehicle", which — notwithstanding the word "motor" — was defined in present Art. 66 1/2, §1-110 as including trailers and semitrailers. As to the deletion of that term, see revisor's note to §13-809 of this subtitle.

In subsection (a)(1) of this section, the term "mobile home" — which is defined in §11-134 of this article — is substituted for "house or office trailer"; see revisor's note to that section.

In subsection (a)(14) of this section, the phrase "regular schedules ... between fixed termini" is substituted for the present "regular routes between fixed points". See, revisor's note to §11-148 of this article.

In the introductory language of subsection (b) of this section, the phrase "titled in this State" is added for clarity. The listed exemptions only apply to the transfer of a vehicle for which an original certificate of title previously was issued by the Administration.

In subsection (b)(1) of this section, the substance of present Art. 66 1/2, §1-135,