which defines "immediate family", is incorporated into its provisions. This item is the only place in present Art. 66 1/2 where the term "immediate family" was used; consequently, the definition no longer is necessary and is deleted.

In subsection (b)(2) of this section, the more correct term "security agreement", which is defined in §11-156 of this article, is substituted for the obsolete "lien contract".

Present Art. 66 1/2, §3-831(g), provides that "{t}he Administration may determine the applicablity of the excise tax" in four specified cases. However, the statute provides no standards or guidelines to govern the Administration's determinations and, therefore, leaves the entire provision constitutionally suspect. To avoid the constitutional issue, the references to these cases have been revised to specify expressly their applicability, in accordance with current practice, and have been placed in the appropriate listings of this section. Thus, present §3-831(g)(ii), as revised, now appears as subsection (b)(6) of this section; present §3-831(g)(iii) now appears as subsection (b)(5) of this section; and present §3-831(g)(iv) now appears as subsection (a)(11) of this section. As to present §3-831(g)(i), see §13-811 of this subtitle.

The Commission notes that several of the exemptions listed in this section are similar to, but worded somewhat differently than, the exemptions from registration fees set forth in §13-903 of this title. Compare, e.g., subsections (a)(4) and (a)(5) of this section with §13-903(a)(2). Similarly, while §13-903(a)(1) exempts from registration fees "a vehicle ... owned and operated by the United States", subsection (a)(2) of this section only exempts from the excise tax "a vehicle owned by the United States and used in the investigation of any violation ... of any law of the United States". The General Assembly may wish to compare these exemptions and, where appropriate, conform them.

13-811. TAX ON VEHICLES TRANSFERRED IN VIOLATION OF SUBTITLE 1.

THE EXCISE TAX IMPOSED BY THIS PART ALSO IS IMPOSED ON THE ISSUANCE BY A DEALER OF A TEMPORARY REGISTRATION PLATE, IF THE TEMPORARY REGISTRATION PLATE IS ISSUED FOR A VEHICLE THAT PREVIOUSLY WAS TRANSFERRED TO THE DEALER WITHOUT COMPLYING WITH THE APPLICABLE PROVISIONS OF