

judge of the District Court, and in so doing has the same powers, responsibilities and liabilities as a sheriff or deputy sheriff acting in the same capacity if the constable has satisfactorily completed a training program from a police training school approved by the Maryland Police Training Commission.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1978.

Approved May 29, 1978.

CHAPTER 855

(Senate Bill 1273)

AN ACT concerning

Tax Treatment of Certain
Personal Property Transfers

FOR the purpose of exempting certain transfers of ~~personal property, including certain transfers of~~ vehicles, from the State sales tax and the State vehicle excise tax.

~~BY repealing and reenacting, with amendments,~~

~~Article 81—Revenue and Taxes
Section 326A
Annotated Code of Maryland
(1975 Replacement Volume and 1977 Supplement)~~

BY repealing and reenacting, with amendments,

Article — Transportation
Section 13-810(b)
Annotated Code of Maryland
(1977 Volume and 1977 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:

~~Article 81—Revenue and Taxes~~

~~326A.~~

~~The tax levied by this subtitle does not apply to the following capital transactions:~~

~~(1) Transfers of tangible personal property to a corporation upon its organization principally in~~