

organizations and used for transporting handicapped persons for educational purposes.

BY repealing and reenacting, with amendments,

Article - Transportation
Section 13-810(a)
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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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 - Transportation

13-810.

(a) On issuance in this State of an original or subsequent certificate of title for a vehicle, the vehicle is exempt from the excise tax imposed by this part, if it is:

- (1) A mobile home over 35 feet long;
- (2) A vehicle owned by the United States and used in the investigation of any violation or suspected violation of any law of the United States;
- (3) A vehicle owned by this State or any political subdivision of this State;
- (4) A fire engine or other fire department emergency apparatus, including any vehicle operated by or in connection with any fire department;
- (5) An ambulance, rescue, or other vehicle owned and operated for the benefit of the public by a nonprofit rescue squad;
- (6) A vehicle owned and operated by the Civil Air Patrol;
- (7) A vehicle owned and held for the use of the public by a unit of a national veterans' organization;
- (8) A vehicle owned and operated by a Maryland chapter of the American Red Cross;
- (9) A vehicle acquired by an insurance company as a result of a comprehensive or collision claim;
- (10) A vehicle registered in a jurisdiction the laws of which do not require titling and acquired for resale by a licensed dealer;
- (11) A vehicle that is involuntarily transferred