

to a licensed dealer and for which a certificate of title is not available;

(12) A vehicle owned by a foreign consular officer who is a national of the foreign country appointing him and who is not engaged in any business, trade, or profession in the United States, if a treaty between the United States and that foreign country, grants reciprocal exemption from these taxes;

(13) A school bus owned by a religious organization;

(14) A privately owned bus used only for operating the transportation system of any political subdivision in this State, if the bus is used for the transportation of the public on regular schedules and between fixed termini; [or]

(15) A vehicle otherwise exempt from the excise tax by any other applicable law; OR

~~(16) A VEHICLE OWNED BY PRIVATE, NONPROFIT ORGANIZATIONS PROVIDING DIRECT CARE SERVICES TO MENTALLY RETARDED PEOPLE, WHICH ARE LICENSED BY THE DEPARTMENT OF HEALTH AND MENTAL HYGIENE, AND WHICH ARE PARTIALLY OR WHOLLY FUNDED BY THE STATE.~~

(16) A VEHICLE WHICH IS USED REGULARLY FOR THE TRANSPORTATION OF HANDICAPPED PERSONS FOR EDUCATIONAL PURPOSES AND OWNED BY A NONPROFIT ORGANIZATION PROVIDING DIRECT CARE SERVICES TO HANDICAPPED PERSONS WHICH IS LICENSED BY THE DEPARTMENT OF HEALTH AND MENTAL HYGIENE AND IS WHOLLY OR PARTIALLY FUNDED BY THE STATE.

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

Approved May 29, 1978.

CHAPTER 951

(House Bill 1727)

AN ACT concerning

Environmental Surcharge - Sales and Use Tax Exemption

FOR the purpose of excluding from the ~~definition of "sale at retail" and the resulting~~ sales tax and the use tax any sales or service tax imposed by a county or the City of Baltimore on the sale of natural or artificial gas, oil, electricity, coal, nuclear fuel assemblies or steam, and the environmental surcharge placed on sales