SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1980.

Approved May 20, 1980.

## CHAPTER 542

(Senate Bill 187)

AN ACT concerning

Motor Vehicle Excise Tax - Exemption and Refund

FOR the purpose of exempting from the excise tax on the issuance of certain motor vehicle certificates of title; and providing for a refund of the excise tax paid on those certificates issued to the Liens-Glub-of District 22-C Eye Bank & Research Foundation, Inc. Hearing and Eye Screening Mobile Unit.

BY repealing and reenacting, with amendments,

Article - Transportation Section 13-810(a) Annotated Code of Maryland (1977 Volume and 1979 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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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:
  - 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;