

(1) For each original and each subsequent certificate of title issued in this State for a motor vehicle, trailer, or semitrailer; and

(2) For each motor vehicle, trailer, or semitrailer that is in interstate operation and registered under § 13-109(c) of this title without a certificate of title.

(c) (1) The tax imposed by this section is 5 percent of the fair market value of the vehicle.

(2) If the vehicle formerly was a vehicle exempt from the tax imposed by this section, the tax shall be reduced by any amount previously paid by the present owner as a retail sales tax on the vehicle under the retail sales tax act of the Code.

(d) Each applicant for a certificate of title or for registration under § 13-109(c) of this title shall submit to the Administration:

(1) The information that the Administration considers necessary as to:

(i) The time of purchase of the vehicle; and

(ii) The purchase price and other information relating to the determination of the fair market value of the vehicle; and

(2) If the excise tax is based on the total purchase price of the vehicle, a certified bill of sale.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1982.

Approved June 1, 1982.

CHAPTER 847

(House Bill 219)

AN ACT concerning

Elevators in Buildings

FOR the purpose of requiring that any new building constructed after a certain date have an a passenger