

CHAPTER 44

(Senate Bill 806)

AN ACT concerning

Vehicle Laws - Excise Tax Exemption

FOR the purpose of providing that the Motor Vehicle Administration is responsible for making a certain determination concerning a vehicle for tax exemption purposes.

BY repealing and reenacting, with amendments,

Article - Transportation
Section 13-810(b)
Annotated Code of Maryland
(1984 Replacement Volume and 1986 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article - Transportation

13-810.

(b) On transfer of a vehicle titled in this State and issuance of a subsequent certificate of title, the vehicle is exempt from the excise tax imposed by this part, if it is:

(1) A vehicle transferred to a spouse, son, daughter, parent, sister, brother, grandparent, father-in-law, mother-in-law, son-in-law, or daughter-in-law of the transferor, and no money or other valuable consideration is involved in the transfer;

(2) A vehicle repossessed under a security agreement, unless the sale of the vehicle is required under the agreement;

(3) A vehicle transferred from an individual to a partnership or corporation or from a partnership or corporation to a subpartnership or subsidiary corporation, if the individual, partner, or corporation is a partner or principal stockholder of the newly formed partnership, subpartnership, corporation, or subsidiary corporation, as the case may be;

(4) A vehicle transferred to a legal heir, legatee, or distributee;

(5) A vehicle involuntarily transferred as a result of divorce or separation proceedings;