

(12) A school bus owned by a religious organization or a private school which is exempt from federal income tax under § 501(c)(3) of the Internal Revenue Code;

(13) 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;

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

(15) A vehicle which is used regularly for the transportation of handicapped persons 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; [or]

(16) A mobile hearing and vision screening vehicle owned and operated for the benefit of the public by a nonprofit civic organization; OR

(17) REGISTERED UNDER § 13-923 OF THIS TITLE; OR

(18) REGISTERED UNDER § 13-933 OF THIS TITLE.

(B) THE PROVISIONS OF SUBSECTION (C)(1) AND (3) OF THIS SECTION DO NOT APPLY TO THE TRANSFER OF A VEHICLE IF:

(1) THE VEHICLE THAT IS TRANSFERRED WAS PREVIOUSLY EXEMPT UNDER SUBSECTION (A)(17) OR (18) OF THIS SECTION; AND

(2) THE TRANSFEREE OF THE VEHICLE TITLES AND REGISTERS THE VEHICLE UNDER §-13-924 ANY OTHER SECTION OF THIS TITLE.

[(b)] (C) 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