

Section 13-810(c)(8)  
Annotated Code of Maryland  
(1992 Replacement Volume)

BY repealing and reenacting, with amendments,  
Article - Transportation  
Section 23-106  
Annotated Code of Maryland  
(1992 Replacement Volume)

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

**Article - Transportation**

13-503.2.

IF THE TITLE OR INTEREST OF AN OWNER IN A VEHICLE IS TRANSFERRED AS A RESULT OF A REORGANIZATION SUCH THAT THE VEHICLE IS EXEMPT FROM THE EXCISE TAX UNDER THE PROVISIONS OF § 13-810(C)(8) OF THIS TITLE, THE TRANSFEREE MAY CONTINUE TO USE THE SAME REGISTRATION PLATES AFTER THE TRANSFER. IN ALL OTHER RESPECTS THE TRANSFER SHALL BE TREATED THE SAME WAY AS ANY OTHER TRANSFER BY A PRIVATE OWNER OF A REGISTERED VEHICLE.

13-810.

(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:

(8) A vehicle transferred as a result of a reorganization within the meaning of § 368(a) or in accordance with § 371 or § 374 of the Internal Revenue Code.

23-106.

(a) This section does not apply to:

(1) Any transfer of a used vehicle to any licensed dealer or to any foreign dealer;

(2) Any transfer between spouses or between a parent and child;

(3) Any transfer of a used vehicle that is not to be both titled and registered in this State; [or]

(4) Any transfer of a used vehicle among any agencies of the State; OR

(5) ANY TRANSFER OF A USED VEHICLE AS DESCRIBED IN § 13-503.2 OF THIS ARTICLE.

(b) (1) Except as provided in paragraph (4) of this subsection, if any licensed dealer that also is an inspection station transfers any used vehicle, it shall: