

Section 13-810(a) and 15-305
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

11-134.3.

"MOTOR HOME" MEANS A MOTOR VEHICLE THAT IS DESIGNED AND CONSTRUCTED PRIMARILY TO PROVIDE LIVING QUARTERS FOR RECREATIONAL, CAMPING, OR TRAVEL USE.

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:

- (1) 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;
- (4) A fire engine or other fire department emergency apparatus, including any vehicle operated by or in connection with any fire department;
- (5) An ambulance, rescue, or other vehicle owned and operated for the benefit of the public by a nonprofit rescue squad;
- (6) A vehicle owned and operated by the Civil Air Patrol;
- (7) A vehicle owned and held for the use of the public by a unit of a national veterans' organization;
- (8) A vehicle owned and operated by a Maryland chapter of the American Red Cross;
- (9) A vehicle acquired by an insurance company as a result of a comprehensive or collision claim;
- (10) A vehicle registered in a jurisdiction the laws of which do not require titling and acquired for resale by a licensed dealer;
- (11) A vehicle that is involuntarily transferred to a licensed dealer and for which a certificate of title is not available;
- (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;