

(1) From the proceeds of the sale of an abandoned vehicle, the police department shall reimburse itself for the costs of towing, preserving, and storing the vehicle and the expenses of the auction, including all notice and publication costs incurred under this subtitle; and

(2) Any remaining proceeds of the sale shall be held for 90 days for the owner of the vehicle and any entitled secured party, after which the remaining proceeds revert to:

(i) The treasury of the county in which the sale was made; or

(ii) In the case of a municipality that conducts the sale, the treasury of the municipality.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 1993.

Approved May 27, 1993.

CHAPTER 603

(House Bill 1361)

AN ACT concerning

Sales and Use Tax – Clean-Burning Fuel Vehicles

FOR the purpose of exempting from the sales and use tax the sale of certain machinery and equipment that is intended for converting a motor vehicle to a vehicle that uses certain fuels; defining a certain term; exempting from the sales and use tax the sale of certain machinery and equipment that is intended for use in refueling certain vehicles; providing for the termination of this Act; and generally relating to a sales and use tax exemption for the sale of certain machinery and equipment relating to motor vehicles that use certain fuels.

BY repealing and reenacting, without amendments,

Article – Tax – General

Section 9-101(a)

Annotated Code of Maryland

(1988 Volume and 1992 Supplement)

BY adding to

Article – Tax – General

Section 9-101(c-1) and 11-225

Annotated Code of Maryland

(1988 Volume and 1992 Supplement)

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