

(ii) [For] EXCEPT AS PROVIDED IN PARAGRAPH (2) OF THIS SUBSECTION, FOR each motor vehicle, trailer, or semitrailer that is in interstate operation and registered under § 13-109(c) OR (D) of this title without a certificate of title.

(2) AN EXCISE TAX OF \$50 IS IMPOSED FOR THE REGISTRATION OF A TRAILER EXEMPT FROM THE TITLING REQUIREMENT UNDER § 13-102(12) OF THIS TITLE.

[(2)](3) A political subdivision of the State may not impose a sales tax, a use tax, or excise tax on the issuance of motor vehicle certificate of title.

(c) (1) [The] EXCEPT AS PROVIDED IN SUBSECTION (B)(2) OF THIS SECTION, THE tax imposed by this section is 5 percent of the fair market value of the vehicle.

(2) If the vehicle formerly was a vehicle exempt from the tax imposed by this section, the tax shall be reduced by any amount previously paid by the present owner as a sales and use tax on the vehicle under Title 11 of the Tax - General Article.

(3) (i) If the vehicle was formerly titled and registered in another state and the present owner has not been a Maryland resident for more than 30 days and has paid a sales or excise tax to that state at a rate less than that imposed by this State, then the tax imposed shall apply but at a rate measured by the difference only between the tax rate paid to the other state and the tax rate imposed by this section.

(ii) [The] EXCEPT AS PROVIDED IN SUBSECTION (B)(2) OF THIS SECTION, THE minimum tax imposed under this section shall be \$100.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect January 1, 1997.

Approved April 30, 1996.

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**CHAPTER 141**

**(Senate Bill 434)**

AN ACT concerning

**Frederick County - Property Leased for Public School Educational Purposes - Property Tax Credit**

FOR the purpose of authorizing the governing body of Frederick County and of a municipal corporation in Frederick County to grant a tax credit against property taxes on real property that is leased to the Frederick County Commissioners or to the Frederick County Board of Education if the property is used exclusively for public school educational purposes; and specifying the duration of a credit.

BY repealing and reenacting, with amendments,  
Article - Tax - Property