

CHAPTER 310

(Senate Bill 100)

AN ACT concerning

Motor Vehicle Excise Tax – Active Duty Military Personnel Who Become Maryland Residents

FOR the purpose of allowing certain members of the military a motor vehicle excise tax credit under certain circumstances for a vehicle previously titled and registered in another state; defining a certain term; and generally relating to the motor vehicle excise tax.

BY repealing and reenacting, with amendments,
Article – Transportation
Section 13-809(c)(3)(i)
Annotated Code of Maryland
(2006 Replacement Volume and 2006 Supplement)

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

Article – Transportation

13-809.

(c) (3) (i) 1. IN THIS SUBPARAGRAPH, "MILITARY" INCLUDES THE COMMISSIONED CORPS OF THE PUBLIC HEALTH SERVICE, THE NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, OR THE COAST AND GEODETIC SURVEY.

2. If the vehicle was formerly titled and registered in another state and the present owner [has not been a Maryland resident for more than 60 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, IF THE PRESENT OWNER:

A. HAS NOT BEEN A MARYLAND RESIDENT FOR MORE THAN 60 DAYS; OR