

CHAPTER 145**(House Bill 110)**

AN ACT concerning

Vehicle Laws – Excise Tax – Exemption

FOR the purpose of exempting from the motor vehicle excise tax a vehicle titled in Maryland and transferred under certain circumstances to the transferor's ~~grandson or granddaughter~~; ~~exempting from the motor vehicle excise tax a vehicle that is not titled in Maryland and is transferred under certain circumstances to certain members of the transferor's family~~ grandchild; and generally relating to exemption from the motor vehicle excise tax.

BY repealing and reenacting, with amendments,

Article – Transportation

Section 13-810

Annotated Code of Maryland

(1987 Replacement Volume and 1990 Supplement)

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

Article – Transportation

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;