

BY repealing

Article - Tax - Property  
Section 6-103 and 7-230  
Annotated Code of Maryland  
(1986 Volume and 1991 Supplement)

BY adding to

Article - Tax - Property  
Section 6-103 and 7-230  
Annotated Code of Maryland  
(1986 Volume and 1991 Supplement)

BY repealing and reenacting, with amendments,

Article - Tax - Property  
Section 8-101(c)  
Annotated Code of Maryland  
(1986 Volume and 1991 Supplement)

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

**Article - Tax - Property**

[6-103.

(a) Except as provided in subsection (b) of this section, the following property located in the State is subject to property tax:

- (1) operating property of a railroad or public utility; and
- (2) any other operating transportation property of a person who is engaged in interstate commerce under the jurisdiction of the Interstate Commerce Commission.

(b) This section does not apply to a motor vehicle or other mobile operating equipment of a person who is a nonresident of the State, if the property is not located permanently in the State.]

6-103.

OPERATING PROPERTY OF A RAILROAD OR PUBLIC UTILITY  
LOCATED IN THE STATE IS SUBJECT TO PROPERTY TAX.

[7-230.

A vehicle that is registered under Title 13, Subtitle 9, Part II of the Transportation Article is not subject to valuation or property tax.]