

7-230.

A VEHICLE IS NOT SUBJECT TO VALUATION OR PROPERTY TAX IF THE VEHICLE IS:

(1) REGISTERED IN MARYLAND OR ANOTHER JURISDICTION;
AND

(2) OF A VEHICLE CLASSIFICATION DESCRIBED IN TITLE 13, SUBTITLE 9, PART II OF THE TRANSPORTATION ARTICLE.

8-101.

(c) Personal property is a class of property and is divided into the following subclasses:

- (1) stock in business;
- (2) distilled spirits;
- (3) operating property of a railroad;
- (4) operating property of a public utility; AND
- (5) [the transportation property described in § 6-103 of this article; and
- (6)] all other personal property that is directed by this article to be assessed.

SECTION 2. AND BE IT FURTHER ENACTED, That ~~this Act shall take effect July 1, 1992,~~ notwithstanding the provisions of Section 1 of this Act, vehicles engaged in commerce in this State that are registered in another state that does not participate in the International Registration Plan are subject to valuation and property tax, until July 1, 1996.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1992.

Approved May 5, 1992.

CHAPTER 134

(House Bill 248)

AN ACT concerning

Office of Administrative Hearings – Fees

FOR the purpose of authorizing the Chief Administrative Law Judge to ~~set by regulation~~ certain assess fees to cover certain administrative expenses; prohibiting the fees to be charged to State agencies or certain individuals; and generally relating to the Office of Administrative Hearings.

BY repealing and reenacting, with amendments,