

DOLLARS EXPENDED. *The Department of Human Resources shall include in its annual budget submission information on the amount of federal dollars realized as a result of the fund.*

SECTION 2. AND BE IT FURTHER ENACTED, 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:

(21) A Class M motor home or Class G travel trailer that is transferred or retitled in the dealership's name under § 15-305(d)(2) of this article; [or]

(22) A special purpose vehicle owned by a coal company if the vehicle is used:

(i) For transportation of workers, coal, or equipment used in the coal production process; and

(ii) Exclusively in or on coal mining property; OR

(23) A VEHICLE ACQUIRED BY A RELIGIOUS, CHARITABLE, OR VOLUNTEER ORGANIZATION EXEMPT FROM TAXATION UNDER § 501(C) OF THE INTERNAL REVENUE CODE, THE DEPARTMENT OF HUMAN RESOURCES, OR A LOCAL DEPARTMENT OF SOCIAL SERVICES FOR THE PURPOSE OF TRANSFERRING THE VEHICLE TO A FAMILY INVESTMENT PROGRAM RECIPIENT OR AN INDIVIDUAL CERTIFIED BY THE DEPARTMENT OF HUMAN RESOURCES OR A LOCAL DEPARTMENT OF SOCIAL SERVICES AS ELIGIBLE FOR THE TRANSFER.

(c) On transfer of a vehicle titled in this State and issuance of a subsequent certificate of title, the vehicle is exempt from the excise tax imposed by this part, if it is:

(7) A vehicle transferred by a corporation to its stockholder or stockholders or by a limited liability company to its member or members as a liquidating distribution of tangible personal property where the vehicle or vehicles transferred are not a principal or substantial asset of the corporation or limited liability company as determined by the Administration; [or]

(8) A vehicle transferred as a result of a reorganization within the meaning of § 368(a) of the Internal Revenue Code; OR

(9) A VEHICLE TRANSFERRED TO A FAMILY INVESTMENT PROGRAM RECIPIENT OR AN INDIVIDUAL CERTIFIED BY THE DEPARTMENT OF HUMAN RESOURCES OR A LOCAL DEPARTMENT OF SOCIAL SERVICES AS ELIGIBLE FOR TRANSFER OF THE VEHICLE THAT WAS EXEMPTED FROM THE EXCISE TAX IMPOSED BY THIS PART UNDER SUBSECTION (A)(23) OF THIS SECTION.