

SECTION 3. 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:

(20) A vehicle acquired for resale by a licensed dealer if the dealer reassignment sections contained on the certificate of title are exhausted; [or]

(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 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)(22) OF THIS SECTION.

**SECTION 4. AND BE IT FURTHER ENACTED, That:**

(a) The Department of Human Resources, in consultation with the Department of Labor, Licensing, and Regulation, the Department of Business and Economic Development, the Department of Health and Mental Hygiene, the State Department of Education, and the Maryland Higher Education Commission shall redesign the Family Investment Program service delivery system from the "ground up" to improve customer service, leverage available resources, and avoid duplication of effort.;