Article – Transportation

Section 13–810(a)(22)

Annotated Code of Maryland

(1992 Replacement Volume and 1997 Supplement)

(As enacted by Chapter 304 of the Acts of the General Assembly of 1996)

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:

(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 WHICH IS USED EXCLUSIVELY IN THE TRANSPORTATION OF DISABLED OR ELDERLY PERSONS, OWNED BY A NONPROFIT ORGANIZATION, AND IN WHICH THE MASS TRANSIT ADMINISTRATION RETAINS A SECURITY INTEREST.

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:

(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 WHICH IS USED EXCLUSIVELY IN THE TRANSPORTATION OF DISABLED OR ELDERLY PERSONS, OWNED BY A NONPROFIT ORGANIZATION, AND IN WHICH THE MASS TRANSIT ADMINISTRATION RETAINS A SECURITY INTEREST.

SECTION 3. AND BE IT FURTHER ENACTED, That Section 2 of this Act shall take effect on the taking effect of the termination provision specified in Section 2 of