

SENATE BILL 109

Q5

(PRE-FILED)

2lr0342
CF HB 497

By: **Senator Elfreth**

Requested: July 23, 2021

Introduced and read first time: January 12, 2022

Assigned to: Budget and Taxation

Committee Report: Favorable

Senate action: Adopted

Read second time: February 1, 2022

CHAPTER _____

1 AN ACT concerning

2 **Vehicle Excise Tax – Exemption – Active Duty Military**

3 FOR the purpose of exempting a vehicle owned by a member of the military on active duty
4 or who returns to the State from active duty from the vehicle excise tax under certain
5 circumstances; and generally relating to an exemption from the vehicle excise tax for
6 active duty military members.

7 BY repealing and reenacting, with amendments,
8 Article – Transportation
9 Section 13–809(c)(3)(i)
10 Annotated Code of Maryland
11 (2020 Replacement Volume and 2021 Supplement)

12 BY adding to
13 Article – Transportation
14 Section 13–810(f)
15 Annotated Code of Maryland
16 (2020 Replacement Volume and 2021 Supplement)

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

19 **Article – Transportation**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 13–809.

2 (c) (3) (i) [1. In this subparagraph, “military” includes the
3 Commissioned Corps of the Public Health Service, the National Oceanic and Atmospheric
4 Administration, or the Coast and Geodetic Survey.

5 2.] If the vehicle was formerly titled and registered in another
6 state and the present owner has paid a sales or excise tax to that state at a rate less than
7 that imposed by this State, then the tax imposed shall apply but at a rate measured by the
8 difference only between the tax rate paid to the other state and the tax rate imposed by this
9 section, if the present owner[:

10 A. Has] HAS not been a Maryland resident for more than 60
11 days[;

12 B. Is a member of the military on active duty and has not
13 been a Maryland resident for more than 1 year; or

14 C. Is a Maryland resident who is a member of the military
15 returning to Maryland from, or on, active duty and who applies for titling and registration
16 in Maryland no more than 1 year after returning].

17 13–810.

18 (F) (1) IN THIS SUBSECTION, “MILITARY” INCLUDES THE COMMISSIONED
19 CORPS OF THE PUBLIC HEALTH SERVICE, THE NATIONAL OCEANIC AND
20 ATMOSPHERIC ADMINISTRATION, AND THE COAST AND GEODETIC SURVEY.

21 (2) A VEHICLE IS EXEMPT FROM THE EXCISE TAX IMPOSED BY THIS
22 PART ON ISSUANCE OF AN ORIGINAL CERTIFICATE OF TITLE IF THE VEHICLE:

23 (I) IS OWNED BY A MEMBER OF THE MILITARY ON ACTIVE DUTY
24 OR WHO RETURNS TO THE STATE FROM ACTIVE DUTY; AND

25 (II) WAS FORMERLY TITLED AND REGISTERED IN ANOTHER
26 STATE BY THE PRESENT OWNER OF THE VEHICLE.

27 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
28 1, 2022.