

REVISOR'S NOTE: Subsections (a) through (e) of this section are new language derived without substantive change from former Art. 81, §§ 280C and 280D(a)(1) and (2), (c)(1)(i) and (2), and (d).

Subsections (f) and (g)(2) and (3) of this section are new language added to state conditions for decertification and the requirements that the Secretary provide a certification notice and send the Comptroller a copy of a decertification notice. They are based on the limitation for certain adjustments in the years when initial and final certifications are issued and the required income tax adjustment when a decertification occurs in former Art. 81, § 280D(b) and (c)(3) -- now TG §§ 10-206 and 10-207.

Subsection (g)(1) of this section is new language derived without substantive change from former NR § 5-219.

In the introductory language of subsection (d)(1) of this section, the phrase "[w]ithin 2 years of certification" is added for clarity.

In subsection (g)(1) of this section, the former reference to the Joint Committee on Administrative, Executive, and Legislative Review is deleted as unnecessary in light of SG §§ 10-111 and 10-112(a)(4).

Article - Transportation

13-809.

(b) (1) Except as otherwise provided in this part, in addition to any other charge required by the Maryland Vehicle Law, an excise tax is imposed:

[(1)] (I) For each original and each subsequent certificate of title issued in this State for a motor vehicle, trailer, or semitrailer; and

[(2)] (II) For each motor vehicle, trailer, or semitrailer that is in interstate operation and registered under § 13-109(c) of this title without a certificate of title.

(2) A POLITICAL SUBDIVISION OF THE STATE MAY NOT IMPOSE A SALES TAX, A USE TAX, OR EXCISE TAX ON THE ISSUANCE OF MOTOR VEHICLE CERTIFICATE OF TITLE.

REVISOR'S NOTE: Ch. ___, Acts of 1988, which enacted the Tax - General Article, also amended subsection (b) of this section to add paragraph (2), which repeats provisions of the first sentence of former Art. 81, § 411B.