

HOUSE BILL 1620

Q5

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By: **Delegates Szeliga and Kipke**

Introduced and read first time: February 19, 2020

Assigned to: Rules and Executive Nominations

A BILL ENTITLED

1 AN ACT concerning

2 **Vehicle Excise Tax – Farm Vehicles – Exemption**

3 FOR the purpose of exempting certain farm vehicles from the vehicle excise tax; and
4 generally relating to exemptions from the vehicle excise tax.

5 BY repealing and reenacting, with amendments,
6 Article – Transportation
7 Section 13–810(a)(25) and (26)
8 Annotated Code of Maryland
9 (2012 Replacement Volume and 2019 Supplement)

10 BY adding to
11 Article – Transportation
12 Section 13–810(a)(27)
13 Annotated Code of Maryland
14 (2012 Replacement Volume and 2019 Supplement)

15 BY repealing and reenacting, without amendments,
16 Article – Transportation
17 Section 13–911
18 Annotated Code of Maryland
19 (2012 Replacement Volume and 2019 Supplement)

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

22 **Article – Transportation**

23 13–810.

24 (a) On issuance in this State of an original or subsequent certificate of title for a

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



vehicle, the vehicle is exempt from the excise tax imposed by this part, if it is:

(25) A rental vehicle; [or]

(26) A vehicle that is transferred to a trust or from a trust to one or more beneficiaries in accordance with § 14.5–1001 of the Estates and Trusts Article; **OR**

(27) A FARM VEHICLE, AS DEFINED IN § 13–911 OF THIS TITLE.

13–911.

(a) In this part the following words have the meanings indicated.

(b) “Farm products” include food for consumption by humans or livestock, tobacco, shrubbery, flowers, plants, trees for replanting, seed, fertilizer, mulch, peat, sod, livestock and livestock products, poultry and poultry products, farm wood lot products, and fibers.

(c) “Farm vehicle” means a vehicle that:

(1) Is owned by a farmer;

(2) Is used only in the farmer’s farming business and about the farmer’s farm home and in hauling farm products and the labor, supplies, equipment, and other materials necessary for the operation of the farm and farm home; and

(3) Is not used to haul farm products previously acquired by the farmer for resale or to haul farm products for hire for another person who is not a farmer.

(d) “Farmer” means any person who:

(1) Raises, grows, and produces farm products on a farm of at least 3 acres; or

(2) Keeps at least 25 hives of bees for the pollination of orchards and farm crops and the commercial production of honey.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2020.