

# HOUSE BILL 1042

R4, Q5

6lr0983

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By: **Delegates Platt and Carr**

Introduced and read first time: February 11, 2016

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Vehicle Laws – Excise Tax – Leased Vehicles**

3 FOR the purpose of authorizing the payment of the excise tax on certain leased vehicles to  
4 be made in monthly installments.

5 BY repealing and reenacting, with amendments,  
6 Article – Transportation  
7 Section 13–808  
8 Annotated Code of Maryland  
9 (2012 Replacement Volume and 2015 Supplement)

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

12 **Article – Transportation**

13 13–808.

14 The excise taxes imposed by this part for a vehicle shall be paid to the  
15 Administration:

16 (1) Before the issuance of a certificate of title for that vehicle; [or]

17 (2) As to a vehicle registered under § 13–109(c) of this title without a  
18 certificate of title, before the registration of that vehicle; **OR**

19 **(3) AS TO A VEHICLE THAT IS LEASED FOR A PERIOD OF AT LEAST 180**  
20 **DAYS, EITHER IN ACCORDANCE WITH ITEM (1) OR (2) OF THIS SECTION OR IN**  
21 **MONTHLY INSTALLMENTS OVER THE TERM OF THE LEASE AGREEMENT.**

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
2   October 1, 2016.