

connection with any fire department, and for vehicles held for the use of the public and owned by any bona fide unit of a national veterans' organization, and for vehicles owned and used by any Maryland chapter of the American Red Cross, and for ambulances, and rescue and other vehicles owned and used for the benefit of the public by nonprofit rescue squads; and for all motor vehicles acquired for resale by any registered dealer from nonresidents who are from states whose laws do not require title registration, [and] for all motor vehicles owned by any foreign consular officer who is a national of the foreign state appointing him and who is not engaged in any business, trade, or profession within the United States if there is in force and effect a treaty between the United States and the foreign state which the consul represents granting exemption from taxes on a reciprocal basis, [and] for all school buses purchased by religious organizations, and all vehicles owned and operated by the Civil Air Patrol; AND THE SPECIALLY EQUIPPED MOTOR VEHICLE OWNED AND OPERATED BY LIFT FOR LIFE, INC., USED FOR TRANSPORTING PHYSICALLY HANDICAPPED CHILDREN TO AND FROM THE WILLIAM S. BAER SCHOOL NO. 301, shall be exempt from the tax imposed by this section; AND PROVIDING THAT THE EXCISE TAX PAID ON THE ISSUANCE OF A CERTIFICATE OF TITLE FOR THE MOTOR VEHICLE OWNED AND OPERATED BY LIFT FOR LIFE, INC. AFTER DECEMBER 31, 1975, AND BEFORE THE EFFECTIVE DATE OF THIS ACT, SHALL BE REFUNDED TO THE CORPORATION.]] the Motor Vehicle Administration shall refund to Lift for Life, Inc. the amount of motor vehicle excise tax paid upon issuance of a certificate of title for the motor vehicle owned and operated by Lift for Life, Inc. and used for transporting physically handicapped children to and from the William S. Baer School No. 301. The amount to be refunded is \$670 paid to the Motor Vehicle Administration by Lift for Life, Inc.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act is hereby declared to be an emergency measure and necessary for the immediate preservation of the public health and safety and having been passed by a ye and nay vote supported by three-fifths of all the members elected to each of the two Houses of the General Assembly, the same shall take effect from the date of its passage.

Approved May 17, 1976.