

(4) Purchase of a vessel by an eleemosynary organization which the Secretary has approved;

(5) The purchase within this State of a vessel if the owner paid or incurred a liability for the Maryland sales tax and use tax on the vessel prior to July 1, 1986;

(6) The possession within this State of a vessel which was purchased outside this State if the owner paid or incurred a liability for the Maryland Use Tax on the vessel prior to July 1, 1986;

(7) The possession of a vessel that was purchased or acquired prior to coming into this State by a nonresident of this State and is not used principally on the waters of this State and if the issuance of a title is not sought; or

(8) The possession within the State of a vessel if the current owner, before July 1, 1986:

(i) 1. Was licensed by the Department to catch, for commercial purposes, finfish, eels, crabs, conch, terrapin, soft-shell clams, hard-shell clams, oysters, or any other fish; and

2. Used the vessel for any of the commercial fishing purposes described in item (i)1. of this paragraph; or

(ii) 1. Was licensed as a commercial fishing guide under the provisions of § 4-210 of this article; and

2. Used the vessel as a [charterboat] CHARTER BOAT with a license as provided in § 4-745(d)(2) of this article.

DRAFTER'S NOTE:

Error: Stylistic error and misspelling in § 8-716(e) of the Natural Resources Article.

Occurred: The stylistic error occurred in Ch. 828, Acts of 1986 and the misspelling occurred in Ch. 743, Acts of 1988.

(g) (1) A person may claim a credit against any tax imposed under subsection (c) of this section on a vessel for sales tax the person has paid to this State, to another state, or to the District of Columbia on materials and equipment that are incorporated into the vessel, if: