

[(i)] (H) If the Department determines there has been an overpayment of the tax on a vessel, or an overpayment has resulted for any other reason, the Department may submit the overpayment and supporting data whether accompanied by a written claim or not to the State Comptroller for refund to the appropriate person.

[(j)] Notwithstanding any other provision of this section, the Department shall deposit, in accordance with the provisions of § 8-723 of this subtitle, up to \$350,000 of funds from the excise tax levied under this section and as appropriated in the State budget, to be used for enforcement of the State Boat Act, including collection of the excise tax levied under this section.]

[(k)] (I) (1) For purposes of subsection (a)(3) of this section, a vessel is deemed to be held for maintenance or repair if:

(i) The maintenance or repair work is provided in exchange for compensation;

(ii) The maintenance or repair work is performed pursuant to a schedule preestablished with one or more marine contractors; and

(iii) The total cost of the maintenance or repair work is at least two times the reasonable current market cost of docking or storing the vessel.

(2) Time spent conducting sea trials shall be included when calculating the period of time a vessel is held for maintenance or repair under subsection (a)(3) of this section.

8-723.

(a) Any fee and other revenue the Department collects under authority of this subtitle, and any other available income, shall be deposited in the State Treasury and used exclusively for the administration, functions, and objectives of this subtitle. These funds are credited to the Department.

(b) The Department may use the funds credited to its accounts to purchase, rent, and operate any equipment necessary to accomplish the purposes of this subtitle, within budgetary limitations.

(c) Subject to available income, the Department may employ necessary personnel subject to the provisions of the State Personnel and Pensions Article.

(d) Within the limits of funds available, the Department may enter into any agreement with the federal government, any municipality or other political subdivision of the State, or any private agency to share the cost of any development, construction, or improvement of waterways or of facilities determined to have beneficial value to the boating public.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect ~~October 1, 2004~~ July 1, 2005.

May 26, 2004