

WAS A MILITARY OR CIVILIAN EMPLOYEE OF THE UNITED STATES AND WHICH WERE INCURRED OUTSIDE THE UNITED STATES IN A TERRORISTIC OR MILITARY ACTION.

(2) THE ABATEMENT OF TAX SHALL HAVE THE SAME EFFECT AND SHALL APPLY TO THE SAME TAXABLE YEARS AS PROVIDED UNDER SECTION 692 OF THE INTERNAL REVENUE CODE.

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

Approved April 24, 1990.

CHAPTER 164

(House Bill 440)

AN ACT concerning

Boat Excise Tax – State of Principal Use

FOR the purpose of establishing that a vessel used most in the waters of Maryland in a year is subject to the boat excise tax; and altering a definition.

BY repealing and reenacting, without amendments,

Article – Natural Resources

Section 8-701(m) and 8-716(a)(1)

Annotated Code of Maryland

(1983 Replacement Volume and 1989 Supplement)

BY repealing and reenacting, with amendments,

Article – Natural Resources

Section 8-716(a)(3)

Annotated Code of Maryland

(1983 Replacement Volume and 1989 Supplement)

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

Article – Natural Resources

8-701.

(m) “State of principal use” means the state on whose waters a vessel is used or to be used most during a calendar year.