

CHAPTER 385

(Senate Bill 210)

AN ACT to repeal Section 145 of Article 48 of the Annotated Code of Maryland (1951 Edition), title "Inspections", sub-title "Agricultural Lime", and to enact a new Section 145 in lieu thereof to stand in the place of the section so repealed, relating generally to distributors of agricultural liming materials and gypsum and to the registration of such distributors and the fees and inspection taxes payable by them.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 145 of Article 48 of the Annotated Code of Maryland (1951 Edition), title "Inspections", sub-title "Agricultural Lime", be and it is hereby repealed and a new section enacted in lieu thereof to stand in the place of the section so repealed to read as follows:

145.

(a) *Each distributor shall pay to the University of Maryland an annual registration fee of one hundred dollars (\$100) for agricultural liming materials and gypsum sold or distributed in this State and an inspection tax at the rate of five (5) cents per ton, with no registrant being required to pay more than five hundred dollars (\$500) in lime inspection taxes and registration fee in any one calendar year. Said fees shall constitute a fund for the payment of the cost of the inspections, sampling, analysis and other expenses incident to putting into effect the provisions of this sub-title.*

(b) *Every registrant who distributed agricultural liming materials and gypsum in this State shall file, not later than the last day in January and July of each year, a semi-annual statement setting forth the number of net tons of agricultural liming material and gypsum distributed in this State during the six months' period ending as of the last day of the previous month; and upon filing such statement shall pay the inspection tax at the rate stated in sub-section (a) of this section. When more than one registrant is involved in the distribution of an agricultural liming material and gypsum, the registrant who distributes the material to the ultimate consumer is responsible for reporting the tonnage and paying the inspection tax. Failure to make an accurate statement of tonnage or to pay the inspection fee or to comply as provided herein shall constitute sufficient cause for the cancellation of all registrations on file for the distributor.*

(C) IF THE REGISTRATION FEE AND THE INSPECTION TAX FOR ANY PARTICULAR BRAND OF AGRICULTURAL LIMING MATERIALS AND GYPSUM ARE PAID BY ANY OTHER PERSON, FIRM OR CORPORATION, NO SUCH PAYMENTS SHALL BE DUE OR REQUIRED FROM THE DISTRIBUTOR.

EXPLANATION: *Italics indicate new matter added to existing law.*

[Brackets] indicate matter stricken from existing law.

CAPITALS indicate amendments to bill.

Strike out indicates matter stricken out of bill.