

*(d) In the event application for certificate of title is made for a vessel last previously registered or titled in another State or foreign country, the application shall contain or be accompanied by:*

*1. Any certificate of title issued by the other State or foreign country;*

*2. Any other information or documents the department reasonably requires to establish the ownership of the vessel and the existence or non-existence of security interests in it; or*

*3. In the event the State or foreign country in which the vessel was last previously registered does not issue certificates of title, a bill of sale or sworn statement of ownership, or any evidence of ownership which may be required by the law of the State or foreign country from which the vessel was brought into this State, in addition to any other information or documents the department reasonably requires to establish the ownership of the vessel and the existence or non-existence of a security interest in it.*

*~~4F.~~*

*(a) A fee of two dollars (\$2.00) shall be charged by the department for every certificate of title issued by it, including a transfer of title, and a fee of two dollars (\$2.00) shall be charged for every duplicate and/or corrected certificate of title issued by the department. Such fees shall accompany each application.*

*(b) Except as provided in Section 4B and in Section 4F (c) and in addition to the fees prescribed in Section 4F (a), a tax is hereby levied on the issuance of every original certificate of title required under this article for a vessel and on the issuance of every subsequent certificate of title for the sale or resale of the vessel.*

*1. The department shall collect the tax from the applicant for titling at the rate of three per centum (3%) of the gross sales price of the vessel for which a certificate of title is applied for and issued. The department may require the submission to it of proof satisfactory to it in order to establish the gross sales price of the vessel.*

*2. The tax imposed by this section shall be collected on all certificates of title issued on and after July 1, 1965, and shall be in lieu of the collection of any tax on the sale of the vessel required under Section 225 or 273 of Article 21 of this Code, as amended from time to time.*

*(3) Notwithstanding the provisions of this subsection, no tax shall be collected on the issuance of any certificate of title where the owner of the vessel for which a certificate of title is applied for was the owner of the vessel prior to June 1, 1965. The Department may require the applicant for titling to submit proof satisfactory to it to prove the ownership of the vessel by the applicant prior to June 1, 1965.*

*(c) No tax or fee as set forth in Section 4F (a) and (b) shall be collected for issuance of a certificate of title resulting from a transfer between spouses, between licensed dealers in vessels, on the sale or transfer of a vessel or boat not required to be titled under this article, vessels owned by the State of Maryland or any of its political subdivisions, or vessels owned by eleemosynary organizations.*