

can be given effect without the invalid provisions or application, and to this end, all the provisions of this Ordinance are hereby declared to be severable.

SECTION 3. *And be it further enacted*, That this Ordinance shall become law and take effect on the 1st day of July, 1971.

APPROVED AND ENACTED: June 4, 1971.

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**Bill No. 35-71**

AN ORDINANCE to add new Section 17-710 to the Anne Arundel County Code (1967 Edition and Supplements), Title 17, "Taxation", Subtitle 7, "Miscellaneous Taxes", to follow immediately after Section 17-709 thereof, to levy and impose a tax on consideration for keeping, storing or docking boats; to provide the rate and method of collection thereof; to provide penalties for failure to comply with the provisions of said section; and matters generally related thereto.

SECTION 1. *Be it enacted by the County Council of Anne Arundel County, Maryland*, That Section 17-710 be, and it is hereby added to the Anne Arundel County Code (1967 Edition and Supplements), Title 17, "Taxation", Subtitle 7, "Miscellaneous Taxes", to read as follows:

Section 17-710.

(a) There is hereby levied and imposed a tax of ten percent (10%) of any charges or other consideration paid or received in exchange for the use of services or facilities (including, but not limited to, marina or boat slip facilities, space rentals, and docking and storage areas) for the purpose of docking or storing boats. If said services or facilities are offered in conjunction with other services or facilities, said tax shall apply only to the portion of consideration derived from space rental, docking or storage. NOTWITHSTANDING ANY PROVISION TO THE CONTRARY, SAID TAX SHALL NOT BE LEVIED OR IMPOSED UPON ANY NON-PROFIT, COMMUNITY-OWNED PIER FACILITY.

(b) For purposes of this section, the below listed terms shall be defined as hereinafter set forth:

(1) "Person"—Any individual, partnership, firm, society, club, association, joint stock company, corporation, estate, receiver, trustee, assignee, referee, or any other person acting in a fiduciary or representative capacity and any other group or combination of individuals acting as a unit.

(2) "Taxpayer"—Any person required by this section to make returns or to pay the tax.

(3) "User"—Any person making use of services and/or facilities for keeping, storing or docking boats.