

LIMING MATERIALS OR GYPSUM, OR BOTH, WHO OFFERS FOR SALE AGRICULTURAL LIMING MATERIALS OR GYPSUM FIRST SHALL FILE WITH THE SECRETARY, BY JANUARY 1 OF EACH YEAR, A STATEMENT OF ANY MATERIAL HE SHALL OFFER FOR SALE DURING THE NEXT YEAR. THE FILING STATEMENT SHALL BE ACCOMPANIED BY A COPY OF THE STATEMENT OF THE COMPOSITION OF THE BRANDS OF THE MATERIALS REQUIRED BY §6-307.

(B) REGISTRATION AND INSPECTION FEES.

EACH DISTRIBUTOR SHALL PAY AN ANNUAL \$100 REGISTRATION FEE FOR AGRICULTURAL LIMING MATERIALS AND GYPSUM SOLD OR DISTRIBUTED IN THE STATE. IN ADDITION, EACH DISTRIBUTOR SHALL PAY AN INSPECTION FEE AT THE RATE OF FIVE CENTS PER TON. HOWEVER, NO REGISTRANT IS REQUIRED TO PAY MORE THAN \$500 IN REGISTRATION AND LIME INSPECTION FEES IN ANY ONE YEAR.

(C) WHEN PAYMENT NOT REQUIRED FROM DISTRIBUTOR.

IF THE REGISTRATION AND INSPECTION FEES FOR ANY BRAND OF AGRICULTURAL LIMING MATERIALS OR GYPSUM ARE PAID BY ANY OTHER PERSON, THE DISTRIBUTOR IS NOT REQUIRED TO MAKE THESE PAYMENTS.

REVISOR'S NOTE: Subsection (a) presently appears as Art. 48, §143 of the Code.

Subsection (b) presently appears as Art. 48, §144(a) of the Code. The present reference to the "inspection tax" is proposed for deletion and "inspection fee" is substituted. This substitution is made because a "fee" is "a charge fixed by law for services of public officers", in this case to help cover the expenses of the department in administering this subtitle. "Fee" connotes compensation for a particular act or service. "Tax", on the other hand, generally connotes a pecuniary contribution for the support of government as a whole. See Black's Law Dictionary. This substitution also is made to maintain consistency with the terminology of subtitle 2.

Subsection (c) presently appears as Art. 48C, §144(c) of the Code, and set forth here for organizational purposes.

The only other changes made are in style.