

part I of this subtitle.

The only other changes made are in style.

4-1019. REPORT OF BUYERS OR SELLERS OF OYSTER SHELLS REQUIRED.

ANY PERSON BUYING OR SELLING OYSTER SHELLS SHALL REPORT TO THE DEPARTMENT, AT TIMES THE DEPARTMENT PRESCRIBES BY RULE OR REGULATION, EVERY PURCHASE OR SALE OF OYSTER SHELLS, STATING THE NUMBER OF BUSHELS PURCHASED OR SOLD, THE DATE OF SALE, THE NAME AND ADDRESS OF THE OTHER PARTY TO THE TRANSACTION, AND ANY OTHER INFORMATION THE DEPARTMENT PRESCRIBES BY RULE OR REGULATION.

REVISOR'S NOTE: This section presently appears as Article 66C, section 13F of the Code. The phrase "firm or corporation" is proposed for deletion in light of the definition of "person" set forth in section 4-101(j) of this Article. The only other changes made are in style.

4-1020. OYSTER TAXES.

(A) INSPECTION TAX FOR MARYLAND OYSTERS. - AN INSPECTION TAX OF FIVE CENTS PER BUSHEL SHALL BE LEVIED UPON ANY OYSTER CAUGHT IN THE WATERS OF THE STATE, UNLOADED FROM VESSELS AT THE PLACE IN THE STATE WHERE THE OYSTERS ARE NO FURTHER SHIPPED IN BULK BY VESSEL. THE OYSTER BUYER SHALL PAY THIS TAX WEEKLY TO THE DEPARTMENT.

(B) INSPECTION TAX ON IMPORTED OYSTERS. - AN INSPECTION TAX OF ONE CENT PER BUSHEL SHALL BE LEVIED UPON OYSTERS CAUGHT OUTSIDE THE WATERS OF THE STATE AND IMPORTED INTO THE STATE. THE OYSTER BUYER SHALL PAY THIS TAX AT THE POINT WHERE THE OYSTERS ARE TO BE SHIPPED NO FURTHER IN BULK. THE BUYER SHALL PAY THIS TAX WEEKLY TO THE DEPARTMENT.

(C) PERMIT AND INSPECTION TAX ON EXPORTED OYSTERS. - A SEPARATE PERMIT SHALL BE OBTAINED FOR SHIPPING EACH CARGO, TRUCKLOAD, OR OTHER CONSIGNMENT OF OYSTERS IN THE SHELL OUT OF THE STATE. AN INSPECTION TAX OF TEN CENTS PER BUSHEL SHALL BE LEVIED UPON MARKETABLE OYSTERS SHIPPED IN THE SHELL TO ANY PLACE OUTSIDE THE STATE AND THE SHIPPER SHALL PAY THE TAX WHEN THE PERMIT REQUIRED BY THIS SUBSECTION IS ISSUED. THE TAX IMPOSED BY THIS SUBSECTION SHALL BE