

LEVIED IN ADDITION TO EVERY OTHER TAX IMPOSED ON OYSTERS.

(D) SEVERANCE TAX ON MARYLAND OYSTERS; USE OF FUNDS FOR REPLETION OF NATURAL OYSTER BARS. - A SEVERANCE TAX OF 20 CENTS PER BUSHEL SHALL BE LEVIED UPON EVERY BUSHEL OF OYSTERS CAUGHT WITHIN THE LIMITS OF THE NATURAL OYSTER BARS OF THE STATE EXCLUSIVE OF THE POTOMAC RIVER. THE OYSTER BUYER OR RECEIVER SHALL PAY THE TAX WEEKLY TO THE DEPARTMENT FOR DEPOSIT TO THE CREDIT OF THE FISHERIES RESEARCH AND DEVELOPMENT FUND. THIS SECTION DOES NOT PREVENT ANY PERSON LICENSED TO CATCH OYSTERS IN THE STATE FROM SELLING HIS OYSTERS IN THE SHELL DIRECTLY TO A CONSUMER IN THE STATE. IF THE CONSUMER IS A LICENSED BUYER OF OYSTERS, HE SHALL ASSUME THE OBLIGATIONS PLACED BY THIS SUBSECTION ON THE FIRST BUYER OF THE OYSTERS TO REMIT THE TAX TO THE DEPARTMENT. HOWEVER, IF THE CONSUMER IS NOT A LICENSED BUYER OF OYSTERS, THE SELLER OF OYSTERS SHALL ASSUME THIS OBLIGATION.

(E) DISPOSITION OF TAXES COLLECTED. - ALL TAXES COLLECTED UNDER THIS SECTION SHALL BE CREDITED TO THE FISHERIES RESEARCH AND DEVELOPMENT FUND AND USED ONLY FOR THE REPLETION OF THE NATURAL OYSTER BARS OF THE STATE.

(F) ENFORCEMENT OF UNPAID TAXES. - THE DEPARTMENT, THROUGH THE ATTORNEY GENERAL, MAY COLLECT UNPAID TAXES PROVIDED FOR IN THIS SECTION IN THE SAME MANNER AS OTHER UNPAID TAXES DUE THE STATE ARE COLLECTED. IN ADDITION, THE DEPARTMENT MAY SEIZE AND HOLD ANY BOAT, TRUCK, OR OTHER VEHICLE IN WHICH ANY OYSTERS WERE OR ARE TRANSPORTED UNTIL THE TAXES ARE PAID.

REVISOR'S NOTE: Subsection (a) presently appears as Article 66C, section 711(a) of the Code. Subsection (b) presently appears as section 711(b)

In subsection (c) which presently appears as Article 66C, section 711(c), the term "merchantable" is proposed for deletion and "marketable" is substituted therefor in light of the policy explained in the revisor's note of section 4-1015, supra.

Subsection (d) presently appears as Article 66C, section 711(d) of the Code.