

re-enacted, with amendments, to read as follows:

Article - Natural Resources

4-1020.

[(a) An inspection tax of 5 cents per bushel shall be levied on 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)](A) An inspection tax of 1 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)](B) 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 10 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] AND SHALL BE PAID BY THE SHIPPER. The tax imposed by this subsection shall be levied in addition to every other tax imposed on oysters.

[(d)](C) A severance tax of [20] 25 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 [[ACCORDING TO SCHEDULES WITHIN RULES AND REGULATIONS ADOPTED BY THE DEPARTMENT]]. 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)](D) 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.