

There is a Fisheries Research and Development Fund in the Department. Any money the State Comptroller receives under the provisions of this title from commercial licenses, permits, and service fees, taxes, and royalties paid to the State for oyster shells and clam shells removed from the bottom beneath the tidal waters of the State, or any source, together with any fine or forfeiture collected under § 4-1202 of this title, shall be credited to the Fisheries Research and Development Fund. SUBJECT TO THE LIMITATIONS DESCRIBED IN § 4-1020, [The] THE Fund shall be used for replenishing fisheries resources, related research, and to match federal funds available for research and development of fisheries resources.

4-1020.

[(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.]

[(b)] (A) 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 15 cents per bushel shall be levied upon marketable oysters shipped in the shell to any place outside the State 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.

[(c)] (B) A severance tax of [35] 45 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 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.

[(d)] (C) 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. THE TAX INCREASE EFFECTIVE JULY 1, 1982, SHALL BE USED SOLELY FOR THE OYSTER SEED PROGRAM, WITH A MINIMUM OF 5 PERCENT OF THE INCREASE BEING USED IN EACH OF THE FOLLOWING COUNTIES:

ANNE ARUNDEL;