## CHAPTER 346

(House Bill 395)

AN ACT concerning

Fish and Fisheries - Soft-Shell Clams
Severance Tax

FOR the purpose of increasing the severance tax on soft-shell clams in order to provide funds for soft clam replenishment programs; removing a mandatory requirement for weekly submission of taxes; and specifying the establishment of tax remittance procedures in accordance with rules and regulations of the Department of Natural Resources; and limiting the use of the Fisheries Research and Development Fund.

BY repealing and reenacting, with amendments,

Article - Natural Resources Section 4-209 and 4-1035 Annotated Code of Maryland (1974 Volume and 1981 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland read(s) as follows:

Article - Natural Resources

4-209.

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 § 4-1035, [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.

4-1035.