

A severance tax of [10] 35 cents per bushel shall be levied on all soft-shell clams caught within the State. The tax shall be paid by the buyer of clams at the place in the State where the clams are to be shipped in bulk no further by vessel, or before clams are shipped out of the State by vessel. ~~All taxes pursuant to this section shall be remitted (weekly) to the Department pursuant to in accordance with its rules or regulations for deposit to the credit of the Fisheries Research and Development Fund to be used solely to replenish the soft-shell clam resources of the State.~~ ALL TAXES PURSUANT TO THIS SECTION SHALL BE REMITTED TO THE DEPARTMENT IN ACCORDANCE WITH ITS RULES AND REGULATIONS FOR DEPOSIT TO THE CREDIT OF THE FISHERIES RESEARCH AND DEVELOPMENT FUND AND SHALL BE USED SOLELY TO REPLENISH THE SOFT-SHELL CLAM RESOURCES OF THE STATE.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1982.

Approved May 20, 1982.

CHAPTER 347

(House Bill 396)

AN ACT concerning

Agricultural Transfer Tax

FOR the purpose of clarifying that the agricultural transfer tax is not applicable to land or interests in land transferred to the State of Maryland ~~for use of the Department of Natural Resources.~~

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 278F(f)
Annotated Code of Maryland
(1980 Replacement 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 81 - Revenue and Taxes

278F.

(f) The tax imposed by this section is not applicable to: