8 716.1.

- (k) Notwithstanding any other provision of law, the Department may not collect or enforce any liability for the Maryland use tax that was incurred before July 1, 1986 on a vessel owned by a person who at the time the liability was incurred:
- (1) (i) Was-licensed by the Department to eatch, for commercial purposes, finfish, cele, crabs, conch, [terrapin,] soft shell clams, hard shell clams, oysters, or any other fish; and
- (ii) Used-the vessel for any of the commercial fishing purposes described in item (1)(i) of this paragraph; or
- (2) (i) Was licensed as a commercial fishing guide under the provisions of § 4-210 of this article; and
- (ii) Used the vessel as a charter boat with a license as provided in § 4 745(d)(2) of this article.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 2006.

Approved May 16, 2006.

CHAPTER 478

(House Bill 1036)

AN ACT concerning

Assisted Living Programs - Prohibited Acts, Penalties, and Quality Account

FOR the purpose of prohibiting a person from knowingly and willfully operating, maintaining, or owning an assisted living program without a license; requiring the Department of Health and Mental Hygiene to send a certain written notice to certain assisted living programs under certain circumstances: exempting a person from certain penalties under certain circumstances; requiring the State to consider certain factors in recommending the amount of a certain criminal penalty: prohibiting a person from advertising, representing, or implying to the public that an assisted living program is authorized to provide certain services that the program is not licensed, certified, or otherwise authorized to provide; prohibiting a person from advertising an assisted living program in a misleading or fraudulent manner; providing for certain penalties; requiring the Secretary to consider certain factors in setting the amount of a certain civil money penalty; authorizing an assisted living program to request a certain appeal of a certain civil money penalty; establishing a Health Care Quality Account for Assisted Living Programs in the Department of Health and Mental Hygiene: providing for the funding of the Account; requiring the Department to pay certain collected penalties to the State Comptroller; requiring the Comptroller to distribute certain collected funds to the Account; providing that