

(6) PARAGRAPH (5)(VI) OF THIS SUBSECTION MAY NOT BE CONSTRUED TO PERMIT A FACILITY TO OFFER A NEW PATIENT CARE SERVICE FOR WHICH A CERTIFICATE OF NEED IS OTHERWISE REQUIRED.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1986.

Approved May 27, 1986.

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CHAPTER 828

(House Bill 1849)

AN ACT concerning

Vessels - Taxation

FOR the purpose of transferring authority from the Comptroller to the Department of Natural Resources to collect all sales, use, and excise taxes on vessels; amending certain definitions and defining certain words; establishing certain excise tax collection requirements for a boat dealer; imposing certain obligations on dealers relative to titling boats; authorizing certain boat number certificates for the use of dealers and manufacturers, subject to a certain fee; establishing an excise tax on the sale and use of vessels, to be collected by the Department of Natural Resources from a dealer or from a purchaser within a certain time, subject to certain exceptions; providing for the deposit of excise tax collections in certain State funds in a certain manner; restating a certain provision of the law that permits the Department of Natural Resources to require certain proof of vessel ownership; establishing certain penalties and interest and procedures upon the failure of a dealer or purchaser to remit the tax; providing for the collection of delinquent taxes; authorizing the Department to conduct certain investigations and subpoena certain persons and records in connection therewith; requiring dealers to obtain certain certificates from manufacturers and making it a misdemeanor for dealers to transfer vessels without such certificates; providing for the transfer to the Department of Natural Resources of certain rights and powers heretofore exercised by the Comptroller; providing that the sale or use of vessels is not subject to the sales taxes in Article 81; repealing a certain exemption from use tax on certain vessels; and generally relating to the taxation of vessels and the responsibilities of dealers and manufacturers of vessels.

BY repealing and reenacting, with amendments,