the time of acquisition~~--{--~~. The Department may require the applicant for titling to submit satisfactory proof that he owned the vessel prior to June 1, 1965.~~-};-OR~~

~~(II)--A--DOCUMENTED--VESSEL-THAT-IS-PURCHASED-OR ACQUIRED-PRIOR-TO-COMING-INTO-THIS-STATE-BY-A-NONRESIDENT-OF-THIS STATE-AND:~~

~~1.--REMAINS-IN-THIS--STATE--FOR--NOT--MORE THAN-180-DAYS;-OR~~

~~2.--REMAINS--IN--THIS--STATE-FOR-MORE-THAN 180-DAYS-SOLELY-FOR-STORAGE,-MAINTENANCE,-OR-REPAIR,-OR-IS--UNDER A-WORK-ORDER.~~

~~(3)--THE--DEPARTMENT--MAY--REQUIRE--THE--APPLICANT-FOR TITLING--UNDER--SUBPARAGRAPH--(I)--OF--PARAGRAPH--(2)---OF---THIS SUBSECTION--TO-SUBMIT-SATISFACTORY-PROOF-THAT-HE-OWNED-THE-VESSEL PRIOR-TO-JUNE-1,-1965.~~

(D) IF THE TAX IS NOT COLLECTED BY A LICENSED DEALER PURSUANT TO § 8-716.1, THE OWNER, WHETHER OR NOT APPLYING FOR THE ISSUANCE OF A TITLE, SHALL REMIT THE TAX DIRECTLY TO THE DEPARTMENT WITHIN 30 DAYS OF THE DATE OF SALE OR IN THE CASE OF A VESSEL PURCHASED OUTSIDE THIS STATE WITHIN 30 DAYS OF THE DATE UPON WHICH THE POSSESSION WITHIN THIS STATE BECAME SUBJECT TO THE TAX.

[(c)] (E) A person is not required to pay the tax provided for in subsection [(b)] (C) [to obtain a certificate of title] resulting from:

(1) A transfer between members of the immediate family as determined by Department [rules and] regulations;

(2) A transfer [between] TO A licensed [dealers in] DEALER OF A [vessels] VESSEL for resale[;], RENTAL, OR LEASE PURPOSES;

(3) [Sale or transfer of a vessel or boat not required to be titled under this subtitle;]

[(4)] Purchase of a vessel by the State or any political subdivision; or

[(5)] (4) Purchase of a vessel by an eleemosynary organization which the Secretary has approved.

(5) THE PURCHASE WITHIN THIS STATE OF A VESSEL IF THE OWNER PAID OR INCURRED A LIABILITY FOR THE MARYLAND RETAIL SALES TAX ON THE VESSEL PRIOR TO JULY 1, 1986.

(6) THE POSSESSION WITHIN THIS STATE OF A VESSEL WHICH WAS PURCHASED OUTSIDE THIS STATE IF THE OWNER PAID OR