

CHAPTER 743

(House Bill 1363)

AN ACT concerning

Boat Excise Tax -
Commercial Watermen

FOR the purpose of allowing a credit against the boat excise tax on certain vessels for sales ~~tax~~ and use taxes paid by certain persons on materials and equipment incorporated into the vessels; exempting from the boat excise tax, possession within the State of certain vessels under certain circumstances; prohibiting the Department of Natural Resources from collecting or enforcing the Maryland ~~use--tax~~ sales and use taxes for certain vessels owned by certain persons; and generally relating to the boat excise tax.

BY renumbering

Article - Natural Resources
Section 8-716(f) through (h), respectively
to be Section 8-716(g) through (i), respectively
Annotated Code of Maryland
(1983 Replacement Volume and 1987 Supplement)

BY repealing and reenacting, without amendments,

Article - Natural Resources
Section 8-716(c)(1) and 8-716.1(f)(1) and (2)
Annotated Code of Maryland
(1983 Replacement Volume and 1987 Supplement)

BY repealing and reenacting, with amendments,

Article - Natural Resources
Section 8-716(e)
Annotated Code of Maryland
(1983 Replacement Volume and 1987 Supplement)
(As enacted by Chapter 828 of the Acts
of the General Assembly of 1986)

BY adding to

Article - Natural Resources
Section 8-716(f) and 8-716.1(f)(3)
Annotated Code of Maryland
(1983 Replacement Volume and 1987 Supplement)