

(8) THE POSSESSION WITHIN THE STATE OF A VESSEL IF THE CURRENT OWNER, BEFORE JULY 1, 1986:

(I) 1. WAS LICENSED BY THE DEPARTMENT TO CATCH, FOR COMMERCIAL PURPOSES, FINFISH, EELS, CRABS, CONCH, TERRAPIN, SOFT-SHELL CLAMS, HARD-SHELL CLAMS, OYSTERS, OR ANY OTHER FISH; AND

{++} 2. USED THE VESSEL FOR ANY OF THE COMMERCIAL FISHING PURPOSES DESCRIBED IN ITEM (I)1. OF THIS PARAGRAPH; OR

(II) 1. WAS LICENSED AS A COMMERCIAL FISHING GUIDE UNDER THE PROVISIONS OF § 4-210 OF THIS ARTICLE; AND

2. USED THE VESSEL AS A CHARTERBOAT WITH A LICENSE AS PROVIDED IN § 4-745(D)(2) OF THIS ARTICLE.

(F) (1) A PERSON MAY CLAIM A CREDIT AGAINST ANY TAX IMPOSED UNDER SUBSECTION (C) OF THIS SECTION ON A VESSEL FOR SALES TAX THE PERSON HAS PAID TO THIS STATE, TO ANOTHER STATE, OR TO THE DISTRICT OF COLUMBIA ON MATERIALS AND EQUIPMENT THAT ARE INCORPORATED INTO THE VESSEL, IF:

(I) 1. THE PERSON IS LICENSED BY THE DEPARTMENT TO CATCH, FOR COMMERCIAL PURPOSES, FINFISH, EELS, CRABS, CONCH, TERRAPIN, SOFT-SHELL CLAMS, HARD-SHELL CLAMS, OYSTERS, OR ANY OTHER FISH; AND

{++} 2. THE VESSEL IS TO BE USED FOR ANY OF THE COMMERCIAL FISHING PURPOSES DESCRIBED IN ITEM (I)1. OF THIS PARAGRAPH; OR

(II) 1. WAS LICENSED AS A COMMERCIAL FISHING GUIDE UNDER THE PROVISIONS OF § 4-210 OF THIS ARTICLE; AND

2. USED THE VESSEL AS A CHARTERBOAT WITH A LICENSE AS PROVIDED IN § 4-745(D)(2) OF THIS ARTICLE.

(2) THE DEPARTMENT MAY REQUIRE A PERSON CLAIMING THE CREDIT ALLOWED UNDER THIS SUBSECTION TO SUBMIT SATISFACTORY PROOF OF PAYMENT OF THE SALES TAX AND THAT THE MATERIALS OR EQUIPMENT HAVE BEEN INCORPORATED INTO THE VESSEL.

8-716.1.

(f) (1) The tax imposed by this subtitle and all increases, interests and penalties thereon shall become, from the time due and payable, a personal debt of the person liable to pay the same to the State of Maryland. An action may be brought at any time within 3 years from the time the tax shall be due and payable by the Department in the name of the State to recover the amount of any taxes, penalties and interest due under the provisions of