

coming into the State by a nonresident of the State and is not used principally on the waters of the State and if the issuance of a title is not sought; [or]

(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 charter boat with a license as provided in § 4-745(d)(2) of this article; OR

(9) THE POSSESSION WITHIN THE STATE OF A VESSEL THAT:

(I) IS OWNED BY A NONPROFIT ORGANIZATION THAT:

1. IS QUALIFIED AS TAX EXEMPT UNDER § 501(C)(4) OF THE INTERNAL REVENUE CODE; AND

2. IS ENGAGED IN PROVIDING A PROGRAM TO RENDER ITS BEST EFFORTS TO CONTAIN, CLEAN UP, AND OTHERWISE MITIGATE SPILLS OF OIL OR OTHER SUBSTANCES OCCURRING IN UNITED STATES COASTAL AND TIDAL WATERS; AND

(II) IS USED FOR THE PURPOSES OF THE ORGANIZATION.

#### **Article - Tax - General**

11-204.

(a) The sales and use tax does not apply to:

(1) a sale to a cemetery company, as described in § 501(c)(13) of the Internal Revenue Code in effect on July 1, 1987;

(2) a sale to a credit union organized under the laws of the State or of the United States;

(3) a sale to a nonprofit organization made to carry on its work, if the organization:

(i) 1. is located in the State; or

2. is located in an adjacent jurisdiction and provides its services within the State on a routine and regular basis;