

**CHAPTER 443**

**(House Bill 981)**

AN ACT concerning

**Sales and Use Tax - Fuel or Repair Part for Commercial Vessels**

FOR the purpose of broadening the applicability of an exemption under the sales and use tax for fuel or a repair part for certain commercial vessels; providing for the application of this Act; and generally relating to a sales and use tax exemption for fuel or a repair part for certain commercial vessels.

BY repealing and reenacting, with amendments,

Article - Tax - General

Section 11-218

Annotated Code of Maryland

(1997 Replacement Volume and 1999 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

**Article - Tax - General**

11-218.

The sales and use tax does not apply to a sale of:

- (1) a clam or oyster rake, crab bait, crab or eel pot, or fish net;
- (2) a dredge, handscape, or hand or patent tong; or

(3) fuel or a repair part for a commercial fishing vessel OR FOR A VESSEL OTHERWISE USED FOR COMMERCIAL PURPOSES.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall apply to:

(1) any application pending on July 1, 2000 under § 13-508 of the Tax - General Article for revision or refund of an assessment, or a case pending on July 1, 2000 or filed after July 1, 1987 2000 under § 13-510 of the Tax - General Article involving an assessment;

(2) any audit pending on July 1, 2000, or commenced after July 1, 2000 for any period before July 1, 2000; and

(3) any sales made on or after July 1, 2000.

SECTION ~~2~~ 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2000.

Approved May 11, 2000.