

(II) THE VESSEL OWNER SIGNS AN AFFIDAVIT THAT THERE WILL BE NO USE OF THE VESSEL ON THE WATERS OF THE STATE OTHER THAN FOR A SEA TRIAL;

~~(3)~~ (4) Purchase of a vessel by the State or any political subdivision;

~~(4)~~ (5) Purchase of a vessel by an eleemosynary organization which the Secretary has approved;

~~(5)~~ (6) The purchase within the State of a vessel if the owner paid or incurred a liability for the Maryland sales and use tax on the vessel prior to July 1, 1986;

~~(6)~~ (7) The possession within the State of a vessel which was purchased outside the State if the owner paid or incurred a liability for the Maryland use tax on the vessel prior to July 1, 1986;

~~(7)~~ (8) The possession of a vessel that was purchased or acquired prior to 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, EXCEPT THAT:

(I) A VESSEL IS NOT DEEMED USED ON THE WATERS OF THE STATE IF THE VESSEL IS USED FOR 90 DAYS OR LESS OF A CALENDAR YEAR; AND

(II) IF A VESSEL IS USED FOR MORE DAYS THAN 90 DAYS IN A CALENDAR YEAR, THE PERIOD OF 90 DAYS SHALL BE COUNTED IN THE DETERMINATION OF PRINCIPAL USE UNDER THIS SUBTITLE;

~~(8)~~ (9) 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 1 of this item; 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)~~ (10) 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