

(v) The dealer and the purchaser execute an agreement certifying the state of principal use for the vessel which is filed with the Department within 30 days of the date of purchase.

(g) (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 the 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 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.

(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.

(k) Notwithstanding any other provision of law, the Department may not collect or enforce any liability for the Maryland use tax that was incurred before July 1, 1986 on a vessel owned by a person who at the time the liability was incurred:

(1) (i) 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

(ii) Used the vessel for any of the commercial fishing purposes described in item (1)(i) of this paragraph; or

(2) (i) Was licensed as a commercial fishing guide under the provisions of § 4-210 of this article; and

(ii) Used the vessel as a charter boat with a license as provided in § 4-745(d)(2) of this article.