

- (5) Purchase of a vessel by the State or any political subdivision;
- (6) Purchase of a vessel by an eleemosynary organization which the Secretary has approved;
- (7) 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;
- (8) 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;
- (9) The possession of a vessel in the State that is not used or to be used principally on the waters of the State and for which the issuance of a title is not sought or required under this subtitle, 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;
- (10) 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;
  - (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;
- (11) The possession within the State of a vessel that:
  - (i) Is owned by a nonprofit organization that: