

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;

(12) The possession within the State of a vessel for a period of not more than one year if the current owner is a member of the armed services and is serving on active duty in this State; or

(13) The sale of a vessel within the State if:

(i) The vessel is purchased from a licensed dealer;

(ii) The issuance of a title is not sought or required;

(iii) The vessel is not used or to be used principally on the waters of this State;

(iv) The vessel is duly registered in another jurisdiction within 30 days of the date of purchase; and

(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