

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.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect ~~October~~ July 1, 2007.

Approved by the Governor, April 24, 2007.

CHAPTER 119

(Senate Bill 595)

AN ACT concerning

~~Public Utility Companies~~ Electricity - Net Energy Metering - Renewable Energy Portfolio ~~Energy Standard - Photovoltaic Power~~ Solar Energy

FOR the purpose of increasing a certain limit used to determine the availability of net energy metering to eligible customer-generators; ~~providing that a certain~~