

4-1020.

(a) A separate permit shall be obtained for shipping each cargo, truckload, or other consignment of oysters in the shell out of the State. An inspection tax of [15] 30 cents per bushel shall be levied upon marketable oysters shipped in the shell to any place outside the State and shall be paid by the shipper. The tax imposed by this subsection shall be levied in addition to every other tax imposed on oysters.

(b) A severance tax of [45 cents] \$1 per bushel shall be levied upon every bushel of oysters caught within the limits of the natural oyster bars of the State exclusive of the Potomac River. The oyster buyer or receiver shall pay the tax to the Department for deposit to the credit of the Fisheries Research and Development Fund. This section does not prevent any person licensed to catch oysters in the State from selling his oysters in the shell directly to a consumer in the State. If the consumer is a licensed buyer of oysters, he shall assume the obligations placed by this subsection on the first buyer of the oysters to remit the tax to the Department. However, if the consumer is not a licensed buyer of oysters, the seller of oysters shall assume this obligation.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1991.

Approved May 14, 1991.

CHAPTER 348

(House Bill 135)

AN ACT concerning

Homestead Tax Credit – County Homestead Credit Percentage

FOR the purpose of requiring the Mayor and City Council of Baltimore City and the governing body of each county on an annual basis to set, by law, a certain homestead credit percentage; repealing an obsolete provision concerning the homestead credit percentage; and generally relating to the county homestead credit percentage.

BY repealing and reenacting, with amendments,

Article – Tax – Property

Section 9-105(e)

Annotated Code of Maryland

(1986 Volume and 1990 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows: