

HOUSE BILL 981

Unofficial Copy  
Q4

2000 Regular Session  
(01r1447)

**ENROLLED BILL**

-- *Ways and Means/Budget and Taxation* --

Introduced by **Delegates Bozman, McClenahan, Cadden, D'Amato, W. Baker,  
Rudolph, Wood, Sophocleus, Conway, Bohanan, Mitchell, Linton, Guns,  
and Hutchins**

Read and Examined by Proofreaders:

\_\_\_\_\_  
Proofreader.

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Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this  
\_\_\_\_ day of \_\_\_\_\_ at \_\_\_\_\_ o'clock, \_\_\_\_ M.

\_\_\_\_\_  
Speaker.

CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Sales and Use Tax - Fuel or Repair Part for Commercial Vessels**

3 FOR the purpose of broadening the applicability of an exemption under the sales and  
4 use tax for fuel or a repair part for certain commercial vessels; providing for the  
5 application of this Act; and generally relating to a sales and use tax exemption  
6 for fuel or a repair part for certain commercial vessels.

7 BY repealing and reenacting, with amendments,  
8 Article - Tax - General  
9 Section 11-218  
10 Annotated Code of Maryland  
11 (1997 Replacement Volume and 1999 Supplement)

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

1

**Article - Tax - General**

2 11-218.

3 The sales and use tax does not apply to a sale of:

4 (1) a clam or oyster rake, crab bait, crab or eel pot, or fish net;

5 (2) a dredge, handscrape, or hand or patent tong; or

6 (3) fuel or a repair part for a commercial fishing vessel OR FOR A VESSEL  
7 OTHERWISE USED FOR COMMERCIAL PURPOSES.8 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall apply to:9 (1) any application pending on July 1, 2000 under § 13-508 of the Tax -  
10 General Article for revision or refund of an assessment, or a case pending on July 1,  
11 2000 or filed after July 1, ~~1987~~ 2000 under § 13-510 of the Tax - General Article  
12 involving an assessment;13 (2) any audit pending on July 1, 2000, or commenced after July 1, 2000  
14 for any period before July 1, 2000; and15 (3) any sales made on or after July 1, 2000.16 ~~SECTION 2.~~ 3. AND BE IT FURTHER ENACTED, That this Act shall take  
17 effect July 1, 2000.