

HOUSE BILL 981

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Q4

2000 Regular Session  
0lr1447

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

Introduced and read first time: February 11, 2000

Assigned to: Ways and Means

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A BILL ENTITLED

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; and generally  
5 relating to a sales and use tax exemption for fuel or a repair part for certain  
6 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:

14 **Article - Tax - General**

15 11-218.

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

- 17 (1) a clam or oyster rake, crab bait, crab or eel pot, or fish net;
- 18 (2) a dredge, handscrape, or hand or patent tong; or
- 19 (3) fuel or a repair part for a commercial fishing vessel OR FOR A VESSEL  
20 OTHERWISE USED FOR COMMERCIAL PURPOSES.

21 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
22 July 1, 2000.