

HOUSE BILL 981

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Q4

2000 Regular Session
0lr1447

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

Committee Report: Favorable with amendments
House action: Adopted
Read second time: March 21, 2000

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:

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

1 (3) fuel or a repair part for a commercial fishing vessel OR FOR A VESSEL
2 OTHERWISE USED FOR COMMERCIAL PURPOSES.

3 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall apply to:

4 (1) any application pending on July 1, 2000 under § 13-508 of the Tax -
5 General Article for revision or refund of an assessment, or a case pending on July 1,
6 2000 or filed after July 1, 1987 under § 13-510 of the Tax - General Article involving
7 an assessment;

8 (2) any audit pending on July 1, 2000, or commenced after July 1, 2000
9 for any period before July 1, 2000; and

10 (3) any sales made on or after July 1, 2000.

11 ~~SECTION 2.~~ 3. AND BE IT FURTHER ENACTED, That this Act shall take
12 effect July 1, 2000.