

Department of Legislative Services

Maryland General Assembly

2001 Session

FISCAL NOTE

Senate Bill 565 (Senator Colburn)

Economic and Environmental Affairs

Natural Resources - Oyster Taxes

This bill requires the Department of Natural Resources (DNR) to refund any oyster tax paid by a shipper if the shipper provides documentation that the oysters or shells were returned to the State and the shells are available to the State in accordance with specified provisions of current law.

The bill takes effect July 1, 2001.

Fiscal Summary

State Effect: Minimal decrease in special fund revenues beginning in FY 2002. Special fund expenditures would not be materially affected.

Local Effect: None.

Small Business Effect: Minimal.

Analysis

Current Law: An inspection tax of 30 cents per bushel is levied upon marketable oysters shipped in the shell to any place outside the State. The tax is paid by the shipper.

State Revenues: DNR does not maintain data relating to oysters shipped outside the State that are returned to the State. Accordingly, a precise estimate of any refunds that would be made as a result of the bill cannot be made. However, DNR reports that the number of shippers that would be eligible for a refund pursuant to the bill is expected to

be minimal. Accordingly, any decrease in special fund revenues is not anticipated to be significant. Oyster taxes are paid into the Fisheries Research and Development Fund.

Additional Information

Prior Introductions: None.

Cross File: None.

Information Source(s): Department of Natural Resources, Department of Legislative Services

Fiscal Note History: First Reader – February 21, 2001
ef/jr

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