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§4–1035.

A severance tax of 50 cents per bushel shall be levied on all soft-shell clams of all species Mya arenaria caught within the State. The tax shall be paid by the buyer of clams at the place in the State where the clams are to be shipped in bulk no further by vessel, or before clams are shipped out of the State by vessel. All taxes pursuant to this section shall be remitted to the Department in accordance with its rules and regulations for deposit to the credit of the Fisheries Research and Development Fund and shall be used solely to replenish the soft-shell clam resources of the State. A severance tax may not be levied on soft-shell clams of the species genus Tagelus.

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