

Article - Natural Resources
Section 8-701(n), 8-714, 8-716, 8-716.1, 8-718, and 8-739
Annotated Code of Maryland
(1983 Replacement Volume and 1985 Supplement)

BY adding to

Article - Natural Resources
Section 8-710.3 and 8-716.2
Annotated Code of Maryland
(1983 Replacement Volume and 1985 Supplement)

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 326(g-1) and 375(d)
Annotated Code of Maryland
(1980 Replacement Volume and 1985 Supplement)

BY repealing

Article 81 - Revenue and Taxes
Section 375(e)
Annotated Code of Maryland
(1980 Replacement Volume and 1985 Supplement)

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

Article - Natural Resources

8-701.

(n) "Use" means to operate, navigate, or employ a vessel. A vessel is in use whenever it is upon the water, WHETHER IT IS MOVING, ANCHORED, OR TIED UP TO ANY MANNER OF DOCK OR BUOY. A VESSEL IS ALSO IN USE IF IT IS KEPT IN ANY STRUCTURE IN READINESS FOR USE.

8-710.3.

(A) A LICENSED BOAT DEALER SHALL COLLECT THE EXCISE TAX ON ALL SALES OF VESSELS TO BE TITLED AND NUMBERED AND ON ALL SALES OF VESSELS TO BE FEDERALLY DOCUMENTED TO BE USED IN THIS STATE AS REQUIRED UNDER SECTIONS 8-712 AND 8-716.

(B) A LICENSED BOAT DEALER WHO OPERATES A BARE-BOAT CHARTER SHALL INSURE THAT ANY OWNER OF A VESSEL IN THE FLEET OF THE DEALER TO BE USED IN THIS STATE HAS COMPLIED WITH SECTIONS 8-712 AND 8-716 AND HAS NUMBERED THE VESSEL TO BE CHARTERED IN THIS STATE AS THE STATE OF PRINCIPAL USE.