

SENATE BILL 14

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2001 Regular Session
11r0673
CF 11r0389

(PRE-FILED)

By: **Senator Hoffman**
Requested: October 16, 2000
Introduced and read first time: January 10, 2001
Assigned to: Budget and Taxation

Committee Report: Favorable
Senate action: Adopted
Read second time: February 15, 2001

CHAPTER 571

1 AN ACT concerning

2 **Sales and Use Tax - Exemptions - Energy for Residential Condominiums**

3 FOR the purpose of exempting from the sales and use tax sales of certain energy for
4 use in residential condominiums; and generally relating to the sales and use
5 taxation of certain sales of energy.

6 BY repealing and reenacting, with amendments,
7 Article - Tax - General
8 Section 11-207(a)
9 Annotated Code of Maryland
10 (1997 Replacement Volume and 2000 Supplement)

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

13 **Article - Tax - General**

14 11-207.

15 (a) The sales and use tax does not apply to:

16 (1) [a fuel rate adjustment charge equal to the amount of the sale above
17 the base rate that the Public Service Commission approves for] A SALE OF electricity,
18 steam, [and] OR artificial or natural gas [used] FOR USE in residential
19 condominiums;

1 (2) a sale of electricity, steam, or artificial or natural gas that is delivered
2 under a residential or domestic rate schedule on file with the Public Service
3 Commission;

4 (3) a sale of coal, firewood, heating oil, or propane gas or similar
5 liquefied gas for use in residential property that contains not more than 4 units,
6 cooperative housing, condominiums, or other similar residential living arrangements;
7 or

8 (4) a sale of electricity through 3 or more bulk meters for use in a
9 nonprofit planned retirement community of more than 2,000 housing cooperative or
10 condominium units if:

11 (i) ownership of units is restricted by age;

12 (ii) any unit is served by an individual meter; and

13 (iii) on or before July 1, 1979, at least 3 bulk meters served the
14 community.

15 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
16 July 1, 2001.