

Article - Tax - General

[Previous][Next]

§11-1A-05.

In addition to any information required under Subtitle 5 of this title:

(1) the return of a vendor who makes a sale for use of electricity that is subject to the special use tax on electricity shall state for the period that the return covers:

(i) the kilowatt hours of electricity the use of which became subject to the special use tax on electricity; and

(ii) the special use tax on electricity that is due; and

(2) the return of a person who uses electricity that is subject to the special use tax on electricity and fails to pay the tax to the vendor shall state for the period that the return covers:

(i) the kilowatt hours of electricity that is subject to the special use tax on electricity; and

(ii) the special use tax on electricity that is due.

[Previous][Next]