

## Article - Tax - General

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§11-207.

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

(1) a sale of electricity, steam, or artificial or natural gas for use in residential condominiums;

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

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

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

(i) ownership of units is restricted by age;

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

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

(5) a sale of electricity generated by solar energy equipment or residential wind energy equipment, as defined under § 11-230 of this subtitle, for use in residential property owned by an eligible customer-generator under § 7-306 of the Public Utilities Article.

(b) The sales and use tax does not apply to a sale of wood, wood bark or residue, or refuse-derived fuel used for heating purposes.

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