SENATE BILL 18

Q4 6lr0716 HB 1291/11 – W&M (PRE–FILED) CF 6lr1440

By: Senator Mathias

Requested: September 18, 2015

Introduced and read first time: January 13, 2016

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 Sales and Use Tax – Exemption – Energy for Homeowners Association

- FOR the purpose of exempting from the sales and use tax sales of certain energy to a homeowners association for use in property owned or maintained by the homeowners association; requiring the Comptroller to provide certain information on the Comptroller's Web site; and generally relating to the sales and use taxation of certain sales of energy.
- 8 BY repealing and reenacting, with amendments,
- 9 Article Tax General
- 10 Section 11–207(a)
- 11 Annotated Code of Maryland
- 12 (2010 Replacement Volume and 2015 Supplement)
- 13 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
- 14 That the Laws of Maryland read as follows:
- 15 Article Tax General
- 16 11-207.
- 17 (a) The sales and use tax does not apply to:
- 18 (1) a sale of electricity, steam, or artificial or natural gas for use in 19 residential condominiums;
- 20 (2) a sale of electricity, steam, or artificial or natural gas that is delivered 21 under a residential or domestic rate schedule on file with the Public Service Commission:

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

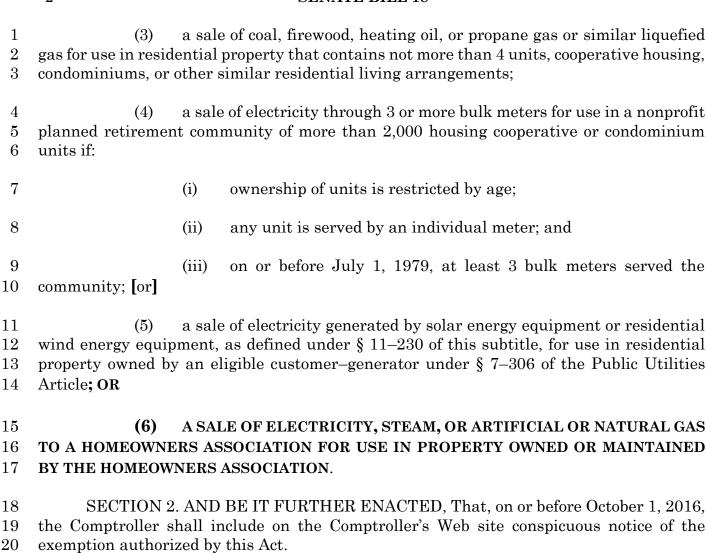
[Brackets] indicate matter deleted from existing law.



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1, 2016.



SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July