

SENATE BILL 1073

Q4
SB 511/16 – B&T

7lr3635

By: **Senator Waugh**

Introduced and read first time: February 15, 2017

Assigned to: Rules

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax – Exemption – Utilities for Operation of Restaurants**

3 FOR the purpose of providing that the sales and use tax does not apply to the sale of certain
4 electricity, fuel, and other utilities used to operate a restaurant; and generally
5 relating to a sales and use tax exemption for certain energy consumption at
6 restaurants.

7 BY adding to

8 Article – Tax – General

9 Section 11–233

10 Annotated Code of Maryland

11 (2016 Replacement Volume)

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

14 **Article – Tax – General**

15 **11–233.**

16 **THE SALES AND USE TAX DOES NOT APPLY TO THE SALE OF ELECTRICITY,**
17 **FUEL, AND OTHER UTILITIES USED TO OPERATE A RESTAURANT.**

18 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
19 1, 2017.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

