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**By: Delegate Bissett**

Introduced and read first time: February 14, 1996

Assigned to: Ways and Means

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Committee Report: Favorable

House action: Adopted

Read second time: March 18, 1996

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CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Anne Arundel County - Sales or Use Tax on Docking or Storage of Boats**

3 FOR the purpose of prohibiting Anne Arundel County from imposing a sales or use tax  
4 on space rentals for the docking or storage of boats; repealing a provision of law  
5 that relates to the distribution of the revenue that is made obsolete by this Act;  
6 providing for a delayed effective date; and generally relating to a prohibition against  
7 Anne Arundel County imposing a sales or use tax on the docking or storage of  
8 boats.

9 BY repealing and reenacting, with amendments,  
10 Article 24 - Political Subdivisions - Miscellaneous Provisions  
11 Section 9-602  
12 Annotated Code of Maryland  
13 (1994 Replacement Volume and 1995 Supplement)

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

16 **Article 24 - Political Subdivisions - Miscellaneous Provisions**

17 9-602.

18 (a) Anne Arundel County may impose, by ordinance, and collect a sales or use tax  
19 on:

20 (1) Fuels and utilities used by commercial and industrial businesses;

21 (2) Residential, commercial, and industrial telephone service; and

22 (3) Space rentals.

1           (b) (1) Except as provided in paragraph (2) of this subsection, any revenues  
2 collected under the authority of this section within the boundaries of the City of  
3 Annapolis shall be allocated and distributed in equal amounts to the City of Annapolis  
4 and to Anne Arundel County.

5           (2) Any revenue generated within the boundaries of the City of Annapolis  
6 from the tax on space rentals, including the tax on [the docking or storage of boats and]  
7 the room or building rental tax for transients, shall be collected and retained by the City  
8 of Annapolis.

9           (C) ON OR AFTER JULY 1, 1997, ANNE ARUNDEL COUNTY MAY NOT IMPOSE A  
10 SALES AND USE TAX ON SPACE RENTALS FOR THE DOCKING OR STORAGE OF BOATS.

11           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
12 July 1, 1997.