

SENATE BILL 14

Unofficial Copy  
Q4

2001 Regular Session  
11r0673  
CF 11r0389

(PRE-FILED)

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By: **Senator Hoffman**

Requested: October 16, 2000

Introduced and read first time: January 10, 2001

Assigned to: Budget and Taxation

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A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax - Exemptions - Energy for Residential Condominiums**

3 FOR the purpose of exempting from the sales and use tax sales of certain energy for  
4 use in residential condominiums; and generally relating to the sales and use  
5 taxation of certain sales of energy.

6 BY repealing and reenacting, with amendments,  
7 Article - Tax - General  
8 Section 11-207(a)  
9 Annotated Code of Maryland  
10 (1997 Replacement Volume and 2000 Supplement)

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

13 **Article - Tax - General**

14 11-207.

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

16 (1) [a fuel rate adjustment charge equal to the amount of the sale above  
17 the base rate that the Public Service Commission approves for] A SALE OF electricity,  
18 steam, [and] OR artificial or natural gas [used] FOR USE in residential  
19 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  
22 Commission;

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

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

4                   (i)     ownership of units is restricted by age;

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

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

8     SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
9 July 1, 2001.