
By: **Delegate Edwards**

Introduced and read first time: February 1, 2002

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax - Exemption - Utilities Used to Produce Snow for**
3 **Commercial Purposes**

4 FOR the purpose of providing an exemption from the sales and use tax for the sale of
5 certain utilities used in the production of snow used for commercial purposes;
6 and generally relating to a sales and use tax exemption for the sale of utilities
7 used in the production of snow used for commercial purposes.

8 BY adding to
9 Article - Tax - General
10 Section 11-229
11 Annotated Code of Maryland
12 (1997 Replacement Volume and 2001 Supplement)

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

15 **Article - Tax - General**

16 11-229.

17 THE SALES AND USE TAX DOES NOT APPLY TO A SALE OF ELECTRICITY, FUEL,
18 AND OTHER UTILITIES USED TO OPERATE THE MACHINERY OR EQUIPMENT USED TO
19 PRODUCE SNOW FOR COMMERCIAL PURPOSES.

20 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take
21 effect July 1, 2002.