

---

By: **Delegate Edwards**

Introduced and read first time: February 1, 2002

Assigned to: Ways and Means

---

Committee Report: Favorable

House action: Adopted

Read second time: March 23, 2002

---

CHAPTER \_\_\_\_\_

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.

