

# HOUSE BILL 929

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By: **Prince George's County Delegation and Montgomery County Delegation**  
Introduced and read first time: February 6, 2008  
Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Prince George's County Energy Tax - WSSC**

3 **PG/MC 115-08**

4 FOR the purpose of providing that the sale or use of energy or fuel used by the  
5 Washington Suburban Sanitary Commission in Prince George's County is not  
6 exempt from a certain tax, except under certain circumstances; and generally  
7 relating to a certain tax on energy or fuel used in Prince George's County.

8 BY repealing and reenacting, without amendments,  
9 Article 24 – Political Subdivisions – Miscellaneous Provisions  
10 Section 9-603(a) and (d)  
11 Annotated Code of Maryland  
12 (2005 Replacement Volume and 2007 Supplement)

13 BY repealing and reenacting, with amendments,  
14 Article 24 – Political Subdivisions – Miscellaneous Provisions  
15 Section 9-603(b)  
16 Annotated Code of Maryland  
17 (2005 Replacement Volume and 2007 Supplement)

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

20 **Article 24 – Political Subdivisions – Miscellaneous Provisions**

21 9-603.

22 (a) Except as provided in subsection (b) of this section, the County Council  
23 for Prince George's County may impose, by ordinance, and collect, in a percentage no

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 greater than the percentage in effect on July 1, 1992, a sales or use tax on any form of  
2 energy or fuel used in Prince George's County.

3 (b) (1) This section does not apply to:

4 [(1)] (I) Motor vehicle fuels;

5 [(2)] (II) Fuels used in the production of other forms of energy that  
6 are subject to this tax; or

7 [(3)] (III) Energy or fuel used by a municipal corporation in the  
8 county.

9 (2) **NOTWITHSTANDING ANY OTHER PROVISION OF LAW, SUBJECT**  
10 **TO SUBSECTION (D) OF THIS SECTION, THE SALE OR USE OF ENERGY OR FUEL**  
11 **USED BY THE WASHINGTON SUBURBAN SANITARY COMMISSION IN PRINCE**  
12 **GEORGE'S COUNTY IS NOT EXEMPT FROM THE TAX IMPOSED UNDER THIS**  
13 **SECTION.**

14 (d) The County Council may:

15 (1) Provide exemptions from the tax imposed under this section in  
16 addition to the exemptions under subsection (b) of this section; and

17 (2) Provide for the refund of the tax imposed under this section to  
18 persons who are not eligible for a refund under subsection (c) of this section.

19 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
20 July 1, 2008.