

CHAPTER 97

(House Bill 929)

AN ACT concerning

Prince George's County Energy Tax - WSSC

PG/MC 115-08

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

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

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

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

Article 24 – Political Subdivisions – Miscellaneous Provisions

9-603.

(a) Except as provided in subsection (b) of this section, the County Council for Prince George's County may impose, by ordinance, and collect, in a percentage no greater than the percentage in effect on July 1, 1992, a sales or use tax on any form of energy or fuel used in Prince George's County.

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

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

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

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

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

(d) The County Council may:

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

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

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

Approved by the Governor, April 8, 2008.