

SENATE BILL 621

Q7

9lr2520
CF 9lr2548

By: **Senators King, Forehand, Garagiola, Harrington, Peters, Raskin, and Rosapepe**

Introduced and read first time: February 6, 2009

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use and Property Tax – Exemptions – Solar Energy Equipment and**
3 **Property**

4 FOR the purpose of altering the definition of “solar energy equipment” for purposes of
5 an exemption under the sales and use tax for certain geothermal equipment and
6 solar energy equipment; altering the definition of “solar energy property” for
7 purposes of a property tax exemption for certain solar energy equipment; and
8 generally relating to certain tax exemptions for certain solar energy equipment.

9 BY repealing and reenacting, with amendments,
10 Article – Tax – General
11 Section 11–230
12 Annotated Code of Maryland
13 (2004 Replacement Volume and 2008 Supplement)

14 BY repealing and reenacting, with amendments,
15 Article – Tax – Property
16 Section 7–242
17 Annotated Code of Maryland
18 (2007 Replacement Volume and 2008 Supplement)

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

21 **Article – Tax – General**

22 11–230.

23 (a) (1) In this section the following words have the meanings indicated.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



