Q4 1lr1253 CF 1lr1446

By: Senators King, Garagiola, Manno, Montgomery, Peters, Ramirez, and Robey

Introduced and read first time: February 4, 2011

Assigned to: Budget and Taxation

A BILL ENTITLED

1	AN ACT concerning	
2 3	Sales and Use Tax – Sale of Electricity Generated by Solar Energy Equipment – Exemption	
4 5 6 7	FOR the purpose of providing an exemption from the sales and use tax for the sale of electricity generated by certain solar energy equipment for certain purposes; and generally relating to a sales and use tax exemption for the sale of certain electricity.	
8 9 10 11 12	BY repealing and reenacting, with amendments, Article – Tax – General Section 11–207(a) Annotated Code of Maryland (2010 Replacement Volume)	
13 14	SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:	
15	Article – Tax – General	
16	11–207.	
17	(a) The sales and use tax does not apply to:	
18 19	(1) a sale of electricity, steam, or artificial or natural gas for use in residential condominiums;	
20 21 22	(2) a sale of electricity, steam, or artificial or natural gas that is delivered under a residential or domestic rate schedule on file with the Public Service Commission;	

liquefied gas for use	sale of coal, firewood, heating oil, or propane gas or similar e in residential property that contains not more than 4 units, condominiums, or other similar residential living arrangements;	
(4) a sale of electricity through 3 or more bulk meters for use in a nonprofit planned retirement community of more than 2,000 housing cooperative of		
condominium units if:		
(i)	ownership of units is restricted by age;	
(i	i) any unit is served by an individual meter; and	
(i	ii) on or before July 1, 1979, at least 3 bulk meters served the	
community; OR		
(5) A	SALE OF ELECTRICITY GENERATED BY SOLAR ENERGY	
EQUIPMENT, AS DI	EFINED UNDER § $11-230$ OF THIS SUBTITLE, FOR USE IN	
RESIDENTIAL PROP	ERTY OR FOR SUPPLY TO THE ELECTRIC GRID.	
SECTION 2. A July 1, 2011.	ND BE IT FURTHER ENACTED, That this Act shall take effect	
	liquefied gas for use cooperative housing, [or] (4) a nonprofit planned recondominium units if (i) (ii) (community; OR (5) A EQUIPMENT, AS DI RESIDENTIAL PROP	