

HOUSE BILL 1536

Q7, Q4

EMERGENCY BILL

5lr3631

By: **Delegates Szeliga, Arikan, Chisholm, Fisher, Grammer, M. Morgan, and Nawrocki**

Introduced and read first time: February 24, 2025

Assigned to: Rules and Executive Nominations

A BILL ENTITLED

1 AN ACT concerning

2 **Residential and Commercial Utility Taxes and Fees – Tax– and Fee–Free Period**

3 FOR the purpose of providing that, for a certain period of time, certain State taxes and fees
4 imposed on or paid by customers of certain residential and commercial electric and
5 gas utilities for those utilities be suspended; requiring the Comptroller and public
6 service companies to issue refunds under certain circumstances; and generally
7 relating to residential and commercial utility taxes and fees.

8 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
9 That:

10 (a) Notwithstanding any other provision of law, there shall be a 60–day tax– and
11 fee–free period, beginning on the effective date of this Act, during which all State taxes and
12 fees imposed on or paid by customers of residential and commercial electric and gas utilities
13 for those utilities are suspended, including any tax or fee imposed under:

14 (1) §§ 8–402, 8–402.1, 11–102, and 11–1A–02 of the Tax – General Article;
15 and

16 (2) §§ 7–203 and 7–512.1 of the Public Utilities Article.

17 (b) The Comptroller shall announce the tax– and fee–free period established
18 under subsection (a) of this section.

19 (c) (1) A person, including a public service company, is entitled to a refund for
20 any State tax or fee paid in error during the tax– and fee–free period established under
21 subsection (a) of this section.

22 (2) If a tax or fee paid in error during the tax– and fee–free period
23 established under subsection (a) of this section was collected by the Comptroller directly,

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 the Comptroller shall promptly issue a refund for the full amount of the tax or fee paid in
2 error.

3 (3) If a tax or fee paid in error during the tax- and fee-free period
4 established under subsection (a) of this section was collected for remittance to the
5 Comptroller by a public service company and not collected directly by the Comptroller, the
6 public service company shall promptly issue a refund for the full amount of the tax or fee
7 paid in error.

8 SECTION 2. AND BE IT FURTHER ENACTED, That this Act is an emergency
9 measure, is necessary for the immediate preservation of the public health or safety, has
10 been passed by a ye and nay vote supported by three-fifths of all the members elected to
11 each of the two Houses of the General Assembly, and shall take effect from the date it is
12 enacted.