

COUNTY LOCAL LAWS

BY repealing and reenacting, with amendments,

Article 6

Section 7-406(a), (c), (d), (e)

Anne Arundel County Code (1985, as amended)

WHEREAS, Article 81, Section 411C of the Annotated Code of Maryland first enacted by the General Assembly as Ch. 302, Acts of 1971, authorizes the County Council of Anne Arundel County to "levy, impose, and collect a sales or use tax upon...utilities used by commercial and industrial businesses;" and

WHEREAS, pursuant to this enabling legislation, the County Council first enacted an ordinance establishing a utilities tax in 1971; including a tax on "...commercial and industrial consumption of artificial or natural gas...delivered in Anne Arundel County, Maryland, through pipes, wires or conduits;" and

WHEREAS, when this ordinance was enacted in 1971, gas could only be purchased from a local utility for subsequent use in the County, but since the enactment of this ordinance, federal policy has changed such that gas may be purchased directly from an out-of-state producer rather than solely from a local utility; and

WHEREAS, when the gas tax ordinance was enacted in 1971, the intent of the County Council was to establish a tax on use of gas in the County, regardless of the source of the gas purchase, and it is now the intent of the Council to clarify the applicability of the gas tax to all use of gas in the County; now therefore,

Approved and Enacted January 8, 1988.

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Bill No. 1-88

AN ORDINANCE concerning:

Public Safety - Display of Address

FOR the purpose of requiring that the owner of any improved property post its address on or about the property in a certain manner, providing for enforcement, and specifying penalties for noncompliance.

BY adding

Article 18

Section 5-101, to be under the new title, "Title 5. Miscellaneous Provisions"

Anne Arundel County Code (1985, as amended)

Approved and Enacted February 5, 1988.