

DEPOSITED IN A SINKING FUND AND USED FOR THE SOLE PURPOSE OF PAYING THE PRINCIPAL AND INTEREST ON BONDS ISSUED RELATING TO A CONVENTION CENTER FACILITY IN ACCORDANCE WITH THE PROVISIONS OF SUBSECTION (B)(1) OF THIS SECTION.

(K) (1) IF ANY TAX IS IMPOSED BY A COUNTY GOVERNING BODY IN ACCORDANCE WITH THE PROVISIONS OF THIS SECTION, THE AUTHORITY TO IMPOSE THE TAX IN THAT COUNTY SHALL TERMINATE AT THE END OF THE MONTH IN WHICH SUFFICIENT REVENUES HAVE BEEN GENERATED TO PAY IN FULL THE MATURING PRINCIPAL OF AND INTEREST ON ANY BONDS ISSUED RELATING TO A CONVENTION CENTER IN ACCORDANCE WITH THE PROVISIONS OF SUBSECTION (B)(1) OF THIS SECTION.

(2) THE COUNTY COMMISSIONERS SHALL NOTIFY THE COMPTROLLER OF THE STATE AS TO THE MONTH IN WHICH THE AUTHORITY TO IMPOSE THE TAX EXPIRES.

Article - Tax - General

11-102.

(b) (1) A county, municipal corporation, special taxing district, or other political subdivision of the State may not impose any retail sales or use tax except:

(i) a sales tax or use tax that was in effect on January 1, 1971; [or]

(ii) a tax on the sale or use of:

- 1. fuels;
- 2. utilities;
- 3. space rentals; or
- 4. any controlled dangerous substance, as defined in Article 27, § 277 of the Code, unless the sale is made by a person who registers under and complies with Article 27, § 281 of the Code; OR

(III) A TAX IMPOSED BY A CODE COUNTY ON THE SALE OR USE OF FOOD AND BEVERAGES AUTHORIZED UNDER ART. 25B, § 13H OF THE CODE.

11-206.

(a) (4) (i) "Food" means food for human consumption.

(ii) "Food" includes the following foods and their products:

- 1. beverages, including coffee, coffee substitutes, cocoa, fruit juices, and tea;
- 2. condiments;
- 3. eggs;
- 4. fish, meat, and poultry;