

Bill No. 31-71

AN ORDINANCE to add new Section 17-708 to the Anne Arundel County Code (1967 Edition and Supplements), Title 17, "Taxation", Subtitle 7, "Miscellaneous Taxes", to follow immediately after Section 17-707 thereof, to levy a utilities tax; to provide for the rate and collection thereof, to provide penalties for violation of this Section, and matters generally related thereto.

SECTION 1. *Be it enacted by the County Council of Anne Arundel County, Maryland,* That new Section 17-708 be, and it is hereby added to the Anne Arundel County Code (1967 Edition and Supplements), Title 17, "Taxation", Subtitle 7, "Miscellaneous Taxes", to read as follows:

Section 17-708.

(a) There is hereby levied a tax on all sales for commercial and industrial consumption of artificial or natural gas, electricity and steam delivered in Anne Arundel County, Maryland, through pipes, wires or conduits. The rate of said tax shall be ~~nine~~ TWELVE percent ~~(9%)~~ (12%) of the gross sales price thereof. Notwithstanding any provision to the contrary, such tax shall not be levied upon THE SALE OF ENERGY USED IN THE PROCESSING OPERATION OF NON-FERROUS METAL ELECTROLYTIC REFINERIES, NOR UPON sales of gas and electricity made under Residential Schedules applicable to Anne Arundel County, Maryland, on file with the Public Service Commission of Maryland and designated as Schedule R.

(b) There is hereby levied a tax on all sales of LOCAL exchange service for the transmission of LOCAL messages by telephone originating within the limits of Anne Arundel County, Maryland. The rate of said tax shall be ~~nine~~ TWELVE percent ~~(9%)~~ (12%) of the gross sales price thereof; provided, however, that the total tax shall not exceed the rate of \$2,500.00 per month on each gas account and each electric account. NOTWITHSTANDING ANY PROVISION TO THE CONTRARY, SAID TAX SHALL NOT APPLY TO PERSONS WHO HAVE ATTAINED THE AGE OF SIXTY-FIVE (65) YEARS BY THE JULY 1 WHICH IS THE FIRST DAY OF THE TAXABLE YEAR FOR WHICH THE CREDIT IS SOUGHT, OR HE MUST RECEIVE DISABILITY BENEFITS AS A RESULT OF A FINDING OF PERMANENT AND TOTAL DISABILITY UNDER THE SOCIAL SECURITY ACT; PROVIDED, HOWEVER, THAT THE COMBINED GROSS INCOME (AS DEFINED IN SECTION 12F (B) OF ARTICLE 81 OF THE ANNOTATED CODE OF MARYLAND, AS ENACTED BY CHAPTER 110 OF THE 1970 LAWS OF MARYLAND) OF SAID PERSON SHALL NOT BE IN EXCESS OF FIVE THOUSAND DOLLARS (\$5,000.00) FOR THE CALENDAR YEAR IMMEDIATELY PRECEDING THE FISCAL YEAR APPLICATION. IN ACCORDANCE WITH THE PROVISIONS OF SECTION 49C OF ARTICLE 81 OF THE ANNOTATED CODE OF MARYLAND (1969 REPLACEMENT VOLUME), A PERSON MAY APPLY FOR SAID TAX CREDIT AT ANY TIME UP TO SEPTEMBER 1 OF THE TAXABLE YEAR.